

# MICAH CHRISTIAN MINISTRIES

England & Wales · Charity number 1084789

## Details

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**Other names** MICAH, MICAH COMMUNITY PROJECTS

**Status** Registered

**Legal form** Charitable company

**Company number** [03819740](#)

**Registered** 2001-01-30

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 8 Belmont Hill  
London  
SE13 5BD

**Phone** 08458739977

**Email** [admin@micah.org.uk](mailto:admin@micah.org.uk)

**Website** [www.micah.org.uk](http://www.micah.org.uk)

## Activities

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**Objects:** (A) THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS SPECIFIED IN CLAUSE 9 OF THE MEMORANDUM (B) THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED AND CONSEQUENTLY SUFFERING HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK (C) THE ADVANCEMENT OF EDUCATION OF CHILDREN OR ADULTS WITH EMPHASIS ON UPHOLDING CHRISTIAN VALUES BUT NOT SO AS TO PREVENT THE PROVISION OF GENERAL EDUCATION. (D) ANY OTHER CHARITABLE PURPOSE FOR THE BENEFIT OF THE LOCAL COMMUNITY.

**Activities:** a) the advancement of the Christian faith, b) the relief of persons who are in conditions of need and consequently suffering hardship or distress or who are aged or sick, c) the advancement of education of children or adults, d) any other charitable purpose for the benefit of the local community.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People

## Geography

- Lewisham

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£217,033	£246,726	-	-
2024-03-31	£189,249	£214,801	-	-
2023-03-31	£194,169	£141,524	-	-
2022-03-31	£168,270	£179,118	-	-
2021-03-31	£186,948	£176,641	-	-

## Trustees

Name	Role	Appointed
<b>ANTONY JOHN HORSWOOD</b>	Chair	
DENIS MICHAEL WADE		
OSCAR KEN JOHNSON		2021-07-29
Steve Semple		2021-08-03

**MICAH CHRISTIAN MINISTRIES**

England & Wales - Charity number 1084789

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# Accounts

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**MICAH CHRISTIAN MINISTRIES  
TRUSTEES' REPORT AND ACCOUNTS  
YEAR ENDED 31ST MARCH 2025**

**COMPANY REGISTRATION NO: 3819740 ( England and Wales)  
CHARITY REGISTRATION NO: 1084789**

**MICAH CHRISTIAN MINISTRIES  
FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2025**

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**MICAH CHRISTIAN MINISTRIES  
LEGAL AND ADMINISTRATIVE INFORMATION  
YEAR ENDED 31ST MARCH 2025**

CHARITY REGISTRATION NUMBER:	1084789
COMPANY REGISTRATION NUMBER:	3819740 ( England and Wales)
REGISTERED OFFICE:	8 Belmont Hill Lewisham London SE13 5BD
TRUSTEES:	Anthony Horswood ( Chairman) Denis Wade Oscar Johnson Steve Semple
INDEPENDENT EXAMINER	Allen Robyn & Associates Ltd Chartered Certified Accountants 367 Caledonian Road London N7 9DQ

**MICAH CHRISTIAN MINISTRIES  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST MARCH 2025**

The Trustees who are also directors of the Charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number : 1084789

Registered Company number : 3819740 (England and Wales)

**Registered address**

8 Belmont Hill  
Lewisham  
London  
SE13 5BD

**Trustees**

Anthony Horswood ( Chairman)  
Denis Wade  
Oscar Johnson  
Steve Semple

**Independent Examiner**

Allen Robyn & Associates Ltd  
Chartered Certified Accountants  
367 Caledonian Road  
London  
N7 9DQ

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The Church is governed by a memorandum and articles of association. The company has four directors who meet regularly to review the finances and administration of the church.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**MICAH CHRISTIAN MINISTRIES  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST MARCH 2025**

**OBJECTIVES AND ACTIVITIES**

The overall purpose of the charity is:

- a) The advancement of the Christian faith .
- b) The relief of persons who are in conditions of need and consequently suffering hardship or distress, or who are aged or sick.
- c) The advancement of the education of children and adults.
- d) Any other charitable purpose for the benefit of the local community.

The Directors/Trustees seek to achieve the charitable objectives by maintaining a centre of worship and fellowship and by reaching out to local and wider communities.

We provide weekly Sunday services for adults and children, regular midweek meetings for teaching , training, mentoring and coaching. We also conducted services for baptism, marriage, funerals and the dedication of infants.

**This Year's Activities**

The financial year ending 31 March 2025 has been a year of consolidation, renewed vision, and steady growth. Having strengthened the congregation further through our shared values, we continued to build strong foundations, deepen our community engagement, and expand our pastoral and social support across all areas of ministry.

We worked closely with families within our church and the wider community, encouraging them to invite, engage, and participate in the life of Micah Church. Our focus remained on empowering individuals and families to reach into their extended networks and local communities initiatives.

Throughout the year, we maintained our commitment to supporting members and residents facing hardship or personal challenges. This included ongoing partnerships with charities, statutory organisations, and community groups, as well as signposting individuals to essential services in areas such as:

- Relationship counselling
- Financial resilience and planning
- Mental health and wellness
- Education and welfare for children and young people

**Support for Neurodivergent Families**

We continued to assist families affected by neurodivergent conditions including autism, ADHD, Asperger's, dyslexia, and challenges with reading, spelling, and handwriting. This support was offered through pastoral care, signposting, and practical advocacy.

Our youth and children's ministries incorporated life skills, drama, singing, creative arts, and introductory tech training, helping children to build confidence, develop friendships, and strengthen personal resilience.

**Online Engagement and Teaching**

Our online midweek services continued to thrive, providing accessible teaching, prayer, and encouragement for members and friends of the ministry. Through livestreaming and social media, we reached new audiences and maintained engagement with those unable to attend in person.

We also hosted several consultation sessions with members, their families, and invited guests. These created space for meaningful conversation on matters of national and community significance, including:

- Racial injustice
- Home schooling
- Maintaining healthy relationships
- Coping with death and bereavement

**MICAH CHRISTIAN MINISTRIES  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST MARCH 2025**

**Pastoral Care and Community Support**

Pastoral care remained a central expression of our ministry. Throughout the year we:

- Supported families and individuals experiencing bereavement
- Conducted several funerals and memorial services
- Provided pastoral visits to the elderly, the sick, and those in hospital
- Engaged with young people in prisons and young offenders' institutions
- Offered marital counselling and pre-marital support for couples preparing for marriage

Our staff and volunteer teams remained consistent, dedicated, and committed throughout the year. We retained our office and training facilities, maintained all equipment and supplies, and continued to operate effectively through a blend of in-person and remote working practices.

Feedback from members remained highly positive, with many expressing appreciations for the stability, care, and continuity provided by the church during a time of national uncertainty.

We extend our sincere thanks to all staff, volunteers, members, and donors for their dedication, generosity, and faithfulness, which have made our work possible.

**Social Work and Welfare Support**

Micah Christian Ministries continued to provide vital practical and emotional support to those facing hardship. Our social care and welfare activities included:

- Visiting vulnerable individuals in their homes, care settings, and hospitals
- Offering support to young people in custody or secure environments
- Providing guidance and advocacy for individuals navigating financial hardship
- Signposting to specialist organisations for housing, benefits, addiction support, and mental health services
- Supporting families through bereavement and offering practical assistance with funeral planning
- Delivering marriage enrichment sessions and pre-marital counselling to couples

Where possible, we also provided financial and practical help to individuals in need and made targeted donations to local charities and organisations specialising in youth, children, and family support.

**Conclusion**

The year ending March 2025 has been one of stability, growth, and deepening community impact for Micah Christian Ministries. We have sustained our mission to advance the Christian faith while offering compassionate, holistic support to individuals and families.

The Trustees remain confident in the ongoing growth, resilience, and positive influence of the ministry in the year ahead.

**FINANCIAL REVIEW**

The Charity's financial statement for the year ended 31st March 2025 shows Income of £217,033 (2024: £189,249) representing an approximate 14.67 % increase in overall income. Expenditure increased by 15.25 % to £246,726 (2024: £214,801) . The Charity made a net deficit of £29,643 (2024: 23,552). Unrestricted reserves at 31st March 2025 is £ (35,887) (2024: (£1,978)), whilst Restricted funds are £1,275 (2024: £1,275).

**MICAH CHRISTIAN MINISTRIES  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST MARCH 2025**

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law applicable to charities in England and Wales, the Charities Act 2011, Charity Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on .....11/12/2025.....and signed:

ON BEHALF OF THE BOARD:



**Denis Wade - Trustee**

**REPORT OF THE INDEPENDENT EXAMINER  
MICAH CHRISTIAN MINISTRIES  
YEAR ENDED 31ST MARCH 2025**

I report on the accounts for the year ended 31st March 2025 set out on pages six to ten of the financial statements.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144 (2)) of the Charities Act 2011) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) 'of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accountings requirement of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be draw in order to enable a proper understanding of the accounts to be reached



Rolston Allen  
Allen Robyn & Associates Ltd  
Chartered Certified Accountants  
367 Caledonian Road  
London  
N7 9DQ

Date.....15/12/2025.....

**MICAH CHRISTIAN MINISTRIES  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31ST MARCH 2025**

	<u>Notes</u>	<u>2025</u> £	<u>2024</u> £
<b>INCOMING RESOURCES</b>			
<b><i>Incoming resources from generated funds</i></b>			
Voluntary income	2	188,363	124,781
Activities for generating funds		<u>28,670</u>	<u>64,468</u>
<b>Total incoming resources</b>		217,033	189,249
<b>RESOURCES EXPENDED</b>			
Charitable Activities	4	193,501	154,902
Governance Costs	5	5,341	6,810
Support Costs	6	<u>47,884</u>	<u>53,089</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>246,726</u>	<u>214,801</u>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		(£29,693)	(£25,552)
<b>RECONCILIATION OF FUNDS</b>			
Prior year adjustment		(4,216)	-
<b>Total funds brought forward</b>		<u>(703)</u>	<u>24,849</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>(£34,612)</u></b>	<b><u>(£703)</u></b>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2025 or 2024 other than those included in the statement of financial activities.

The notes on pages 8 to 10 form part of these accounts.

**MICAH CHRISTIAN MINISTRIES  
BALANCE SHEET  
YEAR ENDED 31ST MARCH 2025**

	<u>Notes</u>	<u>2025</u> £	<u>2024</u> £
<b>FIXED ASSETS</b>			
Tangible assets	11	2,943	4,416
<b>CURRENT ASSETS</b>			
Debtors	9	-	1,290
Cash at bank and in hand		<u>5,439</u>	<u>5,921</u>
		5,439	7,211
<b>CREDITORS: due within one year</b>	10	<u>(42,994)</u>	<u>(12,330)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(£37,555)</u>	<u>(£5,119)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(£34,612)</u>	<u>(£703)</u>
<b>FUNDS:</b>			
Unrestricted Funds	12	<u>(35,887)</u>	<u>(1,978)</u>
Restricted Funds	12	<u>1,275</u>	<u>1,275</u>
		<u>(£34,612)</u>	<u>(£703)</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 in relation to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Trustees on .....11/12/2025..... and were signed on its behalf by:



**Denis Wade - Trustee**

The notes on pages 8 to 10 form part of these accounts.

**MICAH CHRISTIAN MINISTRIES  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102) .The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Accounting convention**

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

**Governance costs**

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Church Office Equipment	- 20% on reducing balance
Office Equipment	- 20% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**MICAH CHRISTIAN MINISTRIES  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2025**

<b>2. VOLUNTARY INCOME</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
Tithes & Offerings	158,998	100,973
Gift Aid	29,365	23,808
Donations and other income	<u>28,670</u>	<u>64,468</u>
Total incoming resources	<b><u>£217,033</u></b>	<b><u>£189,249</u></b>
<b>3. NET INCOMING/(OUTGOING) RESOURCES</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
Net resources are stated after charging/(crediting):		
Depreciation - owned assets	<u>1,473</u>	<u>1,473</u>
<b>4. CHARITABLE EXPENDITURE</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>Charitable activities:</b>		
Wages	63,751	34,216
Pension	1,501	1,451
Honorarium	-	1,347
Gifts and donations	15,775	9,913
Hospitality	9,030	3,627
Ministries expenses	8,139	6,777
Travel and subsistence	1,709	560
Audio visual/Musical consumable	5,910	6,394
Advertisement and marketing	4,766	7,118
Subscriptions	4,841	4,137
Training and course expenses	399	1,682
Contracted Services	60,000	60,000
Rent of church premises	<u>17,680</u>	<u>17,680</u>
	<b><u>193,501</u></b>	<b><u>154,902</u></b>
<b>5. GOVERNANCE COSTS</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
Accountancy and examiner fees	<u>5,341</u>	<u>6,810</u>
<b>6. SUPPORT COSTS: MANAGEMENT</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
Office rent	21,900	21,900
Insurance	2,256	1,947
Postages & stationery	842	1,120
Bank charges	1,013	689
Professional fees	1,573	1,390
Bad debts written off	-	1,280
IT, telephone and internet expenses	10,014	9,822
Admin and general expenses	8,454	13,032
Office maintenance	359	436
Depreciation - church office equipment	590	590
Depreciation - computer equipment	<u>883</u>	<u>883</u>
	<b><u>47,884</u></b>	<b><u>53,089</u></b>

**MICAH CHRISTIAN MINISTRIES  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2025**

**7. TRUSTEES REMUNERATION AND BENEFITS**

**Trustees' expenses**

Trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.  
There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**8. STAFF COSTS**

	<u>2025</u>	<u>2024</u>
Wages and salaries	63,751	34,216
The average monthly number of employees during the year was as follows:	2	2
No employee received remuneration of more than £60,000 during the year.		

**9. DEBTORS : Amounts falling due after one year**

	<u>2025</u>	<u>2024</u>
Other debtors	-	1290

**10. CREDITORS : Amounts falling due after one year**

	<u>2025</u>	<u>2024</u>
Trade creditors	38,564	8,305
Other creditors	2930	1775
Accrued expenses	<u>1500</u>	<u>2250</u>
	<b><u>£42,994</u></b>	<b><u>£12,330</u></b>

**11. FIXED ASSETS**

	<u>Church Office Equipment</u>	<u>Office Equipment</u>	<u>TOTALS</u>
<b>COST</b>			
At 1st April 2024	41,462	53,822	95,284
Additions	-	-	-
	<b><u>41,462</u></b>	<b><u>53,822</u></b>	<b><u>95,284</u></b>
<b>DEPRECIATION</b>			
At 1st April 2024	39,693	51,175	90,868
Charge for the year	<u>590</u>	<u>883</u>	<u>1,473</u>
As at 31st March 2025	<u>40,283</u>	<u>52,058</u>	<u>92,341</u>
<b>NET BOOK VALUE</b>			
As at 31st March 2025	<b><u>£1,179</u></b>	<b><u>£1,764</u></b>	<b><u>£2,943</u></b>
As at 31st March 2024	<b><u>£1,769</u></b>	<b><u>£2,647</u></b>	<b><u>£4,416</u></b>

**12. MOVEMENTS IN FUNDS**

**Unrestricted Funds**

	<u>At 01/04/2024</u>	<u>Movement in Funds</u>	<u>At 31/03/2025</u>
General Fund	(1,978)	(29,693)	(31,671)
Prior year adjustments	-	<u>(4,216)</u>	<u>(4,216)</u>
	<u>(1,978)</u>	<u>(33,909)</u>	<u>(35,887)</u>

**Restricted Funds**

General Fund	<u>1,275</u>	-	<u>1,275</u>
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**TOTAL FUNDS**

	<b><u>(£703)</u></b>	<b><u>(£33,909)</u></b>	<b><u>(£34,612)</u></b>
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**12. MOVEMENTS IN FUNDS**

	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
<b>Unrestricted Funds</b>			
General Fund	<u>217,033</u>	<u>246,726</u>	<u>(29,693)</u>

**MICAH CHRISTIAN MINISTRIES  
INCOME AND EXPENDITURE  
YEAR ENDED 31ST MARCH 2025**

	<u>2025</u>	<u>2024</u>
	£	£
<b>Incoming Resources:</b>		
<b>Voluntary income:</b>		
Tithes & Offerings	158,998	100,973
Gift Aid	29,365	23,808
Donations and other income	<u>28,670</u>	<u>64,468</u>
Total incoming resources	<b><u>£217,033</u></b>	<b><u>£189,249</u></b>
<b>RESOURCES EXPENDED:</b>		
<b>Charitable activities:</b>		
Wages	63,751	34,216
Pension	1,501	1,451
Honorarium	-	1,347
Gifts and donations	15,775	9,913
Hospitality	9,030	3,627
Ministries expenses	8,139	6,777
Travel and subsistence	1,709	560
Audio visual/Musical consumable	5,910	6,394
Advertisement and marketing	4,766	7,118
Subscriptions	4,841	4,137
Training and course expenses	399	1,682
Contracted Services	60,000	60,000
Rent of church premises	<u>17,680</u>	<u>17,680</u>
	<b><u>193,501</u></b>	<b><u>154,902</u></b>
<b>GOVERNANCE COSTS</b>		
Accountancy and examiner fees	<b><u>5,341</u></b>	<b><u>6,810</u></b>
<b>SUPPORT COSTS: MANAGEMENT</b>		
Office rent	21,900	21,900
Insurance	2,256	1,947
Postages & stationery	842	1,120
Bank charges	1,013	689
Professional fees	1,573	1,390
Bad debts written off	-	1,280
IT, telephone and internet expenses	10,014	9,822
Admin and general expenses	8,454	13,032
Office maintenance	359	436
Depreciation - church office equipment	590	590
Depreciation - computer equipment	<u>883</u>	<u>883</u>
	<b><u>47,884</u></b>	<b><u>53,089</u></b>
<b>Total resources expended</b>	<b><u>£246,726</u></b>	<b><u>£214,801</u></b>
<b>Net Income over expenditure</b>	<b><u>(£29,693)</u></b>	<b><u>(£25,552)</u></b>

**MICAH CHRISTIAN MINISTRIES**

England & Wales - Charity number 1084789

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# Accounts

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**MICAH CHRISTIAN MINISTRIES  
TRUSTEES' REPORT AND ACCOUNTS  
YEAR ENDED 31ST MARCH 2024**

**COMPANY REGISTRATION NO: 3819740 ( England and Wales)  
CHARITY REGISTRATION NO: 1084789**

**MICAH CHRISTIAN MINISTRIES  
FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2024**

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**MICAH CHRISTIAN MINISTRIES  
LEGAL AND ADMINISTRATIVE INFORMATION  
YEAR ENDED 31ST MARCH 2024**

CHARITY REGISTRATION NUMBER:	1084789
COMPANY REGISTRATION NUMBER:	3819740 ( England and Wales)
REGISTERED OFFICE:	8 Belmont Hill Lewisham London SE13 5BD
TRUSTEES:	Anthony Horswood ( Chairman) Denis Wade Oscar Johnson Steve Semple
INDEPENDENT EXAMINER	Allen Robyn & Associates Ltd Chartered Certified Accountants 367 Caledonian Road London N7 9DQ

**MICAH CHRISTIAN MINISTRIES  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST MARCH 2024**

The Trustees who are also directors of the Charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number : 1084789

Registered Company number : 3819740 (England and Wales)

**Registered address**

8 Belmont Hill  
Lewisham  
London  
SE13 5BD

**Trustees**

Anthony Horswood ( Chairman)  
Denis Wade  
Oscar Johnson  
Steve Semple

**Independent Examiner**

Allen Robyn & Associates Ltd  
Chartered Certified Accountants  
367 Caledonian Road  
London  
N7 9DQ

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The Church is governed by a memorandum and articles of association. The company has four directors who meet regularly to review the finances and administration of the church.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**MICAH CHRISTIAN MINISTRIES  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST MARCH 2024**

**OBJECTIVES AND ACTIVITIES**

The overall purpose of the charity is:

- a) The advancement of the Christian faith .
- b) The relief of persons who are in conditions of need and consequently suffering hardship or distress, or who are aged or sick.
- c) The advancement of the education of children and adults.
- d) Any other charitable purpose for the benefit of the local community.

The Directors/Trustees seek to achieve the charitable objectives by maintaining a centre of worship and fellowship and by reaching out to local and wider communities.

We provide weekly Sunday services for adults and children, regular midweek meetings for teaching , training, mentoring and coaching. We also conducted services for baptism, marriage, funerals and the dedication of infants.

**This Year's Activities**

This financial year was an important year after the transition and merging of the two congregations , Micah Christian Ministries with Heartbeat International Missions. The year started well; as we worked with families within our community to reach out to their extended communities and the local community at large as an organisation by encouraging them to invite, engage and participate in various events throughout the year.

We continued our ongoing support to our members and reached out into the community to find people who needed our support. This included partnering with other charities and statutory organisations, as well as signposting people to services to support them in the following important areas:

- Relationship counselling
- Financial resilience and planning
- Mental health and wellness
- Education and welfare for children and young people

We gave support to families in our community with neurodivergent conditions i.e. autism, Asperger's, ADHD, dyslexia, reading, spelling and handwriting. We engaged with the youth and children in our community with regular activities through life skills, drama, singing and tech skills.

We continued our online midweek services and attracted additional numbers through the easy access of streaming and social media. We held a series of consultations in our centre to encourage discussion and feedback with our members, their families, friends and colleagues, on several relevant topics.

These included joining the national discussion on the following subjects:

- Racial injustice
- Home schooling
- Maintaining healthy relationships
- Coping with death and bereavement

We supported several families who were bereaved during the year, our Ministers also conducted a small number of funerals. We ended the year in a strong position and retained all our staff and volunteers, who worked from home. We also retained and maintained the use of our offices and training facilities, and our equipment and office supplies. We were able to keep in touch with most of our members and received very positive feedback from all those who engaged with our services.

We'd like to take this opportunity to thank all our staff, volunteers, members, and donors for all their hard work and support throughout the year.

**MICAH CHRISTIAN MINISTRIES  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST MARCH 2024**

**Our Social Work and Welfare Support**

Throughout the year we actively continued to supported single people and families facing hardship and in need of social help and welfare. We signpost individuals to specialist organisations for them to obtain further help and support. We have visited the sick and the elderly in their homes and in hospital, as well as a number of young people in prison and young offender's institutions. We have supported families who were bereaved, offering support, encouragement and practical help with funeral arrangements. We have conducted marital support sessions and pre-marital support for numerous couples throughout the year.

We have made donations to local individuals and charitable organisations specialising in youth and children's work, as well as family support.

**FINANCIAL REVIEW**

The Charity's financial statement for the year ended 31st March 2024 shows Income of £189,249 (2023: £194,169) representing an approximate 2.5% decrease in overall income. Expenditure increased marginal by 10.3% to £212,771 (2023: £192,883) . The Charity made a net deficit of £23,522 for the year in comparison to a net surplus of £1,286 for the previous year. Unrestricted reserves at 31st March 2024 is £52 (2023: £23,574), whilst Restricted funds are £1,275 (2023: £1,275).

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law applicable to charities in England and Wales, the Charities Act 2011, Charity Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on .....22/12/2024.....and signed:

ON BEHALF OF THE BOARD:



.....  
**Denis Wade - Trustee**

**REPORT OF THE INDEPENDENT EXAMINER  
MICAH CHRISTIAN MINISTRIES  
YEAR ENDED 31ST MARCH 2024**

I report on the accounts for the year ended 31st March 2024 set out on pages six to ten of the financial statements.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144 (2)) of the Charities Act 2011) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) 'of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accountings requirement of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be draw in order to enable a proper understanding of the accounts to be reached.



Allen Robyn & Associates Ltd  
Chartered Certified Accountants  
367 Caledonian Road  
London  
N7 9DQ

Date.....24/12/2024.....

**MICAH CHRISTIAN MINISTRIES  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31ST MARCH 2024**

	<u>Notes</u>	<u>2024</u> £	<u>2023</u> £
<b>INCOMING RESOURCES</b>			
<i>Incoming resources from generated funds</i>			
Voluntary income	2	124,781	136,039
Activities for generating funds		<u>64,468</u>	<u>58,130</u>
<b>Total incoming resources</b>		189,249	194,169
<b>RESOURCES EXPENDED</b>			
Charitable Activities	4	154,902	141,524
Governance Costs	5	6,810	7,980
Support Costs	6	<u>53,089</u>	<u>43,379</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>214,801</u>	<u>192,883</u>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		(£25,552)	£1,286
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>24,849</u>	<u>23,563</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>(£703)</u></b>	<b><u>£24,849</u></b>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2023 or 2022 other than those included in the statement of financial activities.

The notes on pages 8 to 10 form part of these accounts.

**MICAH CHRISTIAN MINISTRIES  
BALANCE SHEET  
YEAR ENDED 31ST MARCH 2024**

	<u>Notes</u>	<u>2024</u> £	<u>2023</u> £
<b>FIXED ASSETS</b>			
Tangible assets	11	4,416	5,889
<b>CURRENT ASSETS</b>			
Debtors	9	1,290	3,680
Cash at bank and in hand		<u>5,921</u>	<u>26,974</u>
		7,211	30,654
<b>CREDITORS: due within one year</b>	10	<u>(12,330)</u>	<u>(11,694)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(£5,119)</u>	<u>£18,960</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(£703)</u>	<u>£24,849</u>
<b>FUNDS:</b>			
Unrestricted Funds	12	<u>2024</u> (1,978)	<u>2023</u> 23,574
Restricted Funds	12	1,275	1,275
		<u>(£703)</u>	<u>£24,849</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 in relation to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Trustees on .....22/12/2024..... and were signed on its behalf by:



**Denis Wade - Trustee**

The notes on pages 8 to 10 form part of these accounts.

**MICAH CHRISTIAN MINISTRIES  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102) .The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Accounting convention**

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

**Governance costs**

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Church Office Equipment	- 20% on reducing balance
Office Equipment	- 20% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**MICAH CHRISTIAN MINISTRIES  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2024**

<b>2. VOLUNTARY INCOME</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
Tithes & Offerings	100,973	114,248
Gift Aid	23,808	21,791
Donations and other income	<u>64,468</u>	<u>58,130</u>
Total incoming resources	<b><u>£189,249</u></b>	<b><u>£194,169</u></b>
<b>3. NET INCOMING/(OUTGOING) RESOURCES</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
Net resources are stated after charging/(crediting):		
Depreciation - owned assets	<u>1,473</u>	<u>1,473</u>
<b>4. CHARITABLE EXPENDITURE</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
<b>Charitable activities:</b>		
Wages	34,216	21,671
Pension	1,451	1,301
Honorarium	1,347	3,820
Gifts and donations	9,913	9,376
Hospitality	3,627	7,529
Ministries expenses	6,777	4,774
Travel and subsistence	560	382
Audio visual/Musical consumable	6,394	1,537
Advertisement and marketing	7,118	9,300
Subscriptions	4,137	4,025
Training and course expenses	1,682	647
Contracted Services	60,000	60,000
General expenses	-	65
Rent of church premises	<u>17,680</u>	<u>17,097</u>
	<b><u>154,902</u></b>	<b><u>141,524</u></b>
<b>5.GOVERNANCE COSTS</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
Accountancy and examiner fees	<u>6,810</u>	<u>7,980</u>
<b>6.SUPPORT COSTS: MANAGEMENT</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
Office rent	21,900	18,250
Insurance	1,947	561
Postages & stationery	1,120	1,297
Bank charges	689	769
Professional fees	1,390	1,662
Bad debts written off	1,280	-
IT, telephone and internet expenses	9,822	8,636
Admin and general expenses	13,032	9,894
Office maintenance	436	837
Depreciation - church office equipment	590	590
Depreciation - computer equipment	<u>883</u>	<u>883</u>
	<b><u>53,089</u></b>	<b><u>43,379</u></b>

**MICAH CHRISTIAN MINISTRIES  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2024**

**7. TRUSTEES REMUNERATION AND BENEFITS**

**Trustees' expenses**

Trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.  
There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**8. STAFF COSTS**

	<u>2024</u>	<u>2023</u>
Wages and salaries	34,216	21,671
The average monthly number of employees during the year was as follows:	2	2
No employee received remuneration of more than £21,840 during the year.		

**9. DEBTORS : Amounts falling due after one year**

	<u>2024</u>	<u>2023</u>
Other debtors	1290	3680

**10. CREDITORS : Amounts falling due after one year**

	<u>2024</u>	<u>2023</u>
Trade creditors	8,305	7,329
Other creditors	1775	2865
Accrued expenses	<u>2250</u>	<u>1500</u>
	<b><u>£12,330</u></b>	<b><u>£11,694</u></b>

**11. FIXED ASSETS**

	<u>Church Office Equipment</u>	<u>Office Equipment</u>	<u>TOTALS</u>
<b>COST</b>			
At 1st April 2023	41,462	53,822	95,284
Additions	-	-	-
	<b><u>41,462</u></b>	<b><u>53,822</u></b>	<b><u>95,284</u></b>
<b>DEPRECIATION</b>			
At 1st April 2023	39,103	50,292	89,395
Charge for the year	<u>590</u>	<u>883</u>	<u>1,473</u>
As at 31st March 2024	<u>39,693</u>	<u>51,175</u>	<u>90,868</u>
<b>NET BOOK VALUE</b>			
As at 31st March 2024	<b><u>£1,769</u></b>	<b><u>£2,647</u></b>	<b><u>£4,416</u></b>
As at 31st March 2023	<b><u>£2,359</u></b>	<b><u>£3,530</u></b>	<b><u>£5,889</u></b>

**12. MOVEMENTS IN FUNDS**

**Unrestricted Funds**

	<u>At 01/04/2023</u>	<u>Movement in Funds</u>	<u>At 31/03/2023</u>
General Fund	23,574	(25,552)	(1,978)

**Restricted Funds**

General Fund	<u>1,275</u>	-	<u>1,275</u>
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**TOTAL FUNDS**

	<b><u>£24,849</u></b>	<b><u>(£25,552)</u></b>	<b><u>(£703)</u></b>
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**12. MOVEMENTS IN FUNDS**

**Unrestricted Funds**

	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
General Fund	<u>189,249</u>	<u>214,801</u>	<u>(25,552)</u>

**MICAH CHRISTIAN MINISTRIES  
INCOME AND EXPENDITURE  
YEAR ENDED 31ST MARCH 2024**

	<u>2024</u>	<u>2023</u>
	£	£
<b>Incoming Resources:</b>		
<b>Voluntary income:</b>		
Tithes & Offerings	100,973	114,248
Gift Aid	23,808	21,791
Donations and other income	<u>64,468</u>	<u>58,130</u>
Total incoming resources	<b><u>£189,249</u></b>	<b><u>£194,169</u></b>
<b>RESOURCES EXPENDED:</b>		
<b>Charitable activities:</b>		
Wages	34,216	21,671
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Rent of church premises	<u>17,680</u>	<u>17,097</u>
	<b><u>154,902</u></b>	<b><u>141,524</u></b>
<b>GOVERNANCE COSTS</b>		
Accountancy and examiner fees	<b><u>6,810</u></b>	<b><u>7,980</u></b>
<b>SUPPORT COSTS: MANAGEMENT</b>		
Office rent	21,900	18,250
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	<b><u>53,089</u></b>	<b><u>43,379</u></b>
<b>Total resources expended</b>	<b><u>£214,801</u></b>	<b><u>£192,883</u></b>
<b>Net Income over expenditure</b>	<b><u>(£25,552)</u></b>	<b><u>£1,286</u></b>

**MICAH CHRISTIAN MINISTRIES**

England & Wales - Charity number 1084789

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# Accounts

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**MICAH CHRISTIAN MINISTRIES  
TRUSTEES' REPORT AND ACCOUNTS  
YEAR ENDED 31ST MARCH 2023**

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YEAR ENDED 31ST MARCH 2023**

The Trustees who are also directors of the Charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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Denis Wade  
Oscar Johnson  
Steve Semple

**Independent Examiner**

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**MICAH CHRISTIAN MINISTRIES  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST MARCH 2023**

**OBJECTIVES AND ACTIVITIES**

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- a) The advancement of the Christian faith .
- b) The relief of persons who are in conditions of need and consequently suffering hardship or distress, or who are aged or sick.
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- d) Any other charitable purpose for the benefit of the local community.

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- Financial resilience and planning
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- Education and welfare for children and young people

We gave support to families in our community with neurodivergent conditions i.e. autism, Asperger's, ADHD, dyslexia, reading, spelling and handwriting. We engaged with the youth and children in our community with regular activities through life skills, drama, singing and tech skills.

We continued our online midweek services and attracted additional numbers through the easy access of streaming and social media. We held a series of consultations in our centre to encourage discussion and feedback with our members, their families, friends and colleagues, on several relevant topics.

These included joining the national discussion on the following subjects:

- Racial injustice
- Home schooling
- Maintaining healthy relationships
- Coping with death and bereavement

We supported several families who were bereaved during the year, our Ministers also conducted a small number of funerals. We ended the year in a strong position and retained all our staff and volunteers, who worked from home. We also retained and maintained the use of our offices and training facilities, and our equipment and office supplies. We were able to keep in touch with most of our members and received very positive feedback from all those who engaged with our services.

We'd like to take this opportunity to thank all our staff, volunteers, members, and donors for all their hard work and support throughout the year.

**MICAH CHRISTIAN MINISTRIES  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST MARCH 2023**

**Our Social Work and Welfare Support**

Throughout the year we actively continued to supported single people and families facing hardship and in need of social help and welfare. We signpost individuals to specialist organisations for them to obtain further help and support. We have visited the sick and the elderly in their homes and in hospital, as well as a number of young people in prison and young offender's institutions. We have supported families who were bereaved, offering support, encouragement and practical help with funeral arrangements. We have conducted marital support sessions and pre-marital support for numerous couples throughout the year.

We have made donations to local individuals and charitable organisations specialising in youth and children's work, as well as family support.

**FINANCIAL REVIEW**

The Charity's financial statement for the year ended 31st March 2023 shows Income of £194,169 (2022: £168,270) representing an approximate 15% increase in overall income. Expenditure increased marginal by 8.5% to £194,383 (2022: £179,118) . The Charity made a net surplus for the year of £1,286 in comparison to a net deficit of (£10,848) for the previous year. Unrestricted reserves at 31st March 2023 is £22,074 (2022: £22,288), whilst Restricted funds are £1,275 (2022: £1,275).

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law applicable to charities in England and Wales, the Charities Act 2011, Charity Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on .....28/12/2023.....and signed:

ON BEHALF OF THE BOARD:



.....  
**Denis Wade - Trustee**

**REPORT OF THE INDEPENDENT EXAMINER  
MICAH CHRISTIAN MINISTRIES  
YEAR ENDED 31ST MARCH 2023**

I report on the accounts for the year ended 31st March 2023 set out on pages six to ten of the financial statements.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144 (2)) of the Charities Act 2011) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) 'of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accountings requirement of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be draw in order to enable a proper understanding of the accounts to be reached.



Allen Robyn & Associates Ltd  
Chartered Certified Accountants  
367 Caledonian Road  
London  
N7 9DQ

Date.....29/12/2023.....

**MICAH CHRISTIAN MINISTRIES  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31ST MARCH 2023**

	<u>Notes</u>	<u>2023</u> £	<u>2022</u> £
<b>INCOMING RESOURCES</b>			
<i>Incoming resources from generated funds</i>			
Voluntary income	2	136,039	150,181
Activities for generating funds		<u>58,130</u>	<u>18,089</u>
<b>Total incoming resources</b>		194,169	168,270
<b>RESOURCES EXPENDED</b>			
Charitable Activities	4	141,524	132,763
Governance Costs	5	7,980	11,399
Support Costs	6	<u>43,379</u>	<u>34,956</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>192,883</u>	<u>179,118</u>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		£1,286	(£10,848)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>23,563</u>	<u>34,411</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>£24,849</u></b>	<b><u>£23,563</u></b>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2023 or 2022 other than those included in the statement of financial activities.

The notes on pages 8 to 10 form part of these accounts.

**MICAH CHRISTIAN MINISTRIES  
BALANCE SHEET  
YEAR ENDED 31ST MARCH 2023**

	<u>Notes</u>	<u>2023</u> £	<u>2022</u> £
<b>FIXED ASSETS</b>			
Tangible assets	11	5,889	4,840
<b>CURRENT ASSETS</b>			
Debtors	9	3,680	3,680
Cash at bank and in hand		<u>26,974</u>	<u>24,843</u>
		30,654	28,523
<b>CREDITORS: due within one year</b>	10	<u>(11,694)</u>	<u>(9,800)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>£18,960</u>	<u>£18,723</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>£24,849</b></u>	<u><b>£23,563</b></u>
<b>FUNDS:</b>			
Unrestricted Funds	12	<u>23,574</u>	<u>22,288</u>
Restricted Funds	12	<u>1,275</u>	<u>1,275</u>
		<u><b>£24,849</b></u>	<u><b>£23,563</b></u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 in relation to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Trustees on .....28/12/2023..... and were signed on its behalf by:



.....  
**Denis Wade - Trustee**

The notes on pages 8 to 10 form part of these accounts.

**MICAH CHRISTIAN MINISTRIES  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102) .The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Accounting convention**

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

**Governance costs**

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Church Office Equipment	- 20% on reducing balance
Office Equipment	- 20% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**MICAH CHRISTIAN MINISTRIES  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2023**

<b>2. VOLUNTARY INCOME</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
Tithes & Offerings	114,248	121,818
Gift Aid	21,791	28,363
Donations and other income	<u>58,130</u>	<u>18,089</u>
Total incoming resources	<b><u>£194,169</u></b>	<b><u>£168,270</u></b>
<b>3. NET INCOMING/(OUTGOING) RESOURCES</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
Net resources are stated after charging/(crediting):		
Depreciation - owned assets	1,473	1,513
<b>4. CHARITABLE EXPENDITURE</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
<b>Charitable activities:</b>		
Wages	21,671	27,972
Pension	1,301	1,193
Honorarium	3,820	1,000
Gifts and donations	9,376	5,826
Hospitality	7,529	5,070
Ministries expenses	4,774	3,244
Travel and subsistence	382	1,059
Audio visual/Musical consumable	1,537	2,563
Advertisement and marketing	9,300	16,369
Subscriptions	4,025	4,244
Training and course expenses	647	3,222
Contracted Services	60,000	60,000
General expenses	65	150
Rent of church premises	<u>17,097</u>	<u>851</u>
	<b><u>141,524</u></b>	<b><u>132,763</u></b>
<b>5. GOVERNANCE COSTS</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
Accountancy and examiner fees	<u>7,980</u>	<u>11,399</u>
<b>6. SUPPORT COSTS: MANAGEMENT</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
Office rent	18,250	18,250
Insurance	561	535
Postages & stationery	1,297	1,145
Bank charges	769	641
Professional fees	1,662	1,684
IT, telephone and internet expenses	8,636	8,530
Admin and general expenses	9,894	2,519
Office maintenance	837	442
Depreciation - church office equipment	590	255
Depreciation - computer equipment	<u>883</u>	<u>955</u>
	<b><u>43,379</u></b>	<b><u>34,956</u></b>

**MICAH CHRISTIAN MINISTRIES  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2023**

**7. TRUSTEES REMUNERATION AND BENEFITS**

**Trustees' expenses**

Trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.  
There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**8. STAFF COSTS**

	<u>2023</u>	<u>2022</u>
Wages and salaries	21,671	27,972
The average monthly number of employees during the year was as follows:	2	2
No employee received remuneration of more than £21,840 during the year.		

**9. DEBTORS : Amounts falling due after one year**

	<u>2023</u>	<u>2022</u>
Other debtors	3680	3680

**10. CREDITORS : Amounts falling due after one year**

	<u>2023</u>	<u>2022</u>
Trade creditors	7,329	5,838
Other creditors	2865	2462
Accrued expenses	1500	1500
	<b><u>£11,694</u></b>	<b><u>£9,800</u></b>

**11. FIXED ASSETS**

	<u>Church Office Equipment</u>	<u>Office Equipment</u>	<u>TOTALS</u>
<b>COST</b>			
At 1st April 2022 and 2023	39,534	53,228	92,762
Additions	<u>1,928</u>	<u>£594</u>	<u>2,522</u>
	<b><u>41,462</u></b>	<b><u>53,822</u></b>	<b><u>95,284</u></b>
<b>DEPRECIATION</b>			
At 1st April 2022	38,513	49,409	87,922
Charge for the year	<u>590</u>	<u>883</u>	<u>1,473</u>
As at 31st March 2023	<u>39,103</u>	<u>50,292</u>	<u>89,395</u>
<b>NET BOOK VALUE</b>			
As at 31st March 2023	<b><u>£2,359</u></b>	<b><u>£3,530</u></b>	<b><u>£5,889</u></b>
As at 31st March 2022	<b><u>£1,021</u></b>	<b><u>£3,819</u></b>	<b><u>£4,840</u></b>

**12. MOVEMENTS IN FUNDS**

**Unrestricted Funds**

	<u>At 01/04/2022</u>	<u>Movement in Funds</u>	<u>At 31/03/2023</u>
General Fund	22,288	1,286	23,574

**Restricted Funds**

General Fund	<u>1,275</u>	-	<u>1,275</u>
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**TOTAL FUNDS**

	<b><u>£23,563</u></b>	<b><u>£1,286</u></b>	<b><u>£24,849</u></b>
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**12. MOVEMENTS IN FUNDS**

**Unrestricted Funds**

	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
General Fund	<u>194,169</u>	<u>192,883</u>	<u>1,286</u>

**MICAH CHRISTIAN MINISTRIES  
INCOME AND EXPENDITURE  
YEAR ENDED 31ST MARCH 2023**

	<u>2023</u>	<u>2022</u>
	£	£
<b>Incoming Resources:</b>		
<b>Voluntary income:</b>		
Tithes & Offerings	114,248	121,818
Gift Aid	21,791	28,363
Donations and other income	<u>58,130</u>	<u>18,089</u>
Total incoming resources	<b><u>£194,169</u></b>	<b><u>£168,270</u></b>
<b>RESOURCES EXPENDED:</b>		
<b>Charitable activities:</b>		
Wages	21,671	27,972
Pension	1,301	1,193
Honorarium	3,820	1,000
Gifts and donations	9,376	5,826
Hospitality	7,529	5,070
Ministries expenses	4,774	3,244
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Training and course expenses	647	3,222
Contracted Services	60,000	60,000
General expenses	65	150
Rent of church premises	<u>17,097</u>	<u>851</u>
	<b><u>141,524</u></b>	<b><u>132,763</u></b>
<b>GOVERNANCE COSTS</b>		
Accountancy and examiner fees	<b><u>7,980</u></b>	<b><u>11,399</u></b>
<b>SUPPORT COSTS: MANAGEMENT</b>		
Office rent	18,250	18,250
Insurance	561	535
Postages & stationery	1,297	1,145
Bank charges	769	641
Professional fees	1,662	1,684
IT, telephone and internet expenses	8,636	8,530
Admin and general expenses	9,894	2,519
Office maintenance	837	442
Depreciation - church office equipment	590	255
Depreciation - computer equipment	<u>883</u>	<u>955</u>
	<b><u>43,379</u></b>	<b><u>34,956</u></b>
<b>Total resources expended</b>	<b><u>£192,883</u></b>	<b><u>£179,118</u></b>
<b>Net Income over expenditure</b>	<b><u>£1,286</u></b>	<b><u>(£10,848)</u></b>

**MICAH CHRISTIAN MINISTRIES**

England & Wales - Charity number 1084789

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# Accounts

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**MICAH CHRISTIAN MINISTRIES  
TRUSTEES' REPORT AND ACCOUNTS  
YEAR ENDED 31ST MARCH 2022**

**COMPANY REGISTRATION NO: 3819740 ( England and Wales)  
CHARITY REGISTRATION NO: 1084789**

**MICAH CHRISTIAN MINISTRIES  
FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2022**

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**MICAH CHRISTIAN MINISTRIES  
LEGAL AND ADMINISTRATIVE INFORMATION  
YEAR ENDED 31ST MARCH 2022**

CHARITY REGISTRATION NUMBER: 1084789

COMPANY REGISTRATION NUMBER: 3819740 ( England and Wales)

REGISTERED OFFICE: 8 Belmont Hill  
Lewisham  
London  
SE13 5BD

TRUSTEES: Antony Horswood ( Chairman)  
Denis Wade  
Tunde Oyerinde Resigned 29/07/21  
Oscar Johnson Joined 29/07/2021  
Steve Semple Joined 03/08/2021

INDEPENDENT EXAMINER Allen Robyn & Associates Ltd  
Chartered Certified Accountants  
367 Caledonian Road  
London  
N7 9DQ

**MICAH CHRISTIAN MINISTRIES  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST MARCH 2022**

The Trustees who are also directors of the Charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number : 1084789

Registered Company number : 3819740 (England and Wales)

**Registered address**

8 Belmont Hill  
Lewisham  
London  
SE13 5BD

**Trustees**

Antony Horswood ( Chairman)

Denis Wade

Tunde Oyerinde                      Resigned 29/07/21

Oscar Johnson                      Joined 29/07/2021

Steve Semple                      Joined 03/08/2021

**Independent Examiner**

Allen Robyn & Associates Ltd  
Chartered Certified Accountants  
367 Caledonian Road  
London  
N7 9DQ

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The Church is governed by a memorandum and articles of association. The company has four directors who meet regularly to review the finances and administration of the church.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**MICAH CHRISTIAN MINISTRIES  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST MARCH 2022**

**OBJECTIVES AND ACTIVITIES**

The overall purpose of the charity is:

- a) The advancement of the Christian faith .
- b) The relief of persons who are in conditions of need and consequently suffering hardship or distress, or who are aged or sick.
- c) The advancement of the education of children and adults.
- d) Any other charitable purpose for the benefit of the local community.

The Directors/Trustees seek to achieve the charitable objectives by maintaining a centre of worship and fellowship and by reaching out to local and wider communities.

We provide weekly Sunday services for adults and children, regular midweek meetings for teaching , training, mentoring and coaching. We also conducted services for baptism, marriage, funerals and the dedication of infants.

**This Year's Activities**

We thank God for the re-opening of our doors to welcome our members back to meeting face to face. Our first service was greeted with great anticipation by young and older members alike. We continued the work started on our internal and external branding and marketing, to improve our messaging to the community and improve our online presence. Several events were organised during the year, to encourage our members and local people to engage more with our work in the community. This work is slowly providing fruits as both the community and our member enjoy the benefits of the initiatives.

**New ways of engaging with our members, friends and family**

We developed our online presence and services to provide even greater support to our members and friends. We also reached out into the community to find people who needed our support. This included partnering with other charities and statutory organisations, as well as signposting people to services to support them in the following

- Relationship counselling
- Financial resilience and planning
- Mental health and wellness
- Education and welfare for children and young people

We went online with our Sunday services and attracted additional numbers through the easy access of streaming and social media. We held a series of online consultations to encourage discussion and feedback with our members, their families, friends, and colleagues, on several relevant topics. These included joining the national discussion on the following subjects:

- Racial injustice
- Home schooling
- Maintaining healthy relationships
- Coping with death and bereavement

We supported several families who were bereaved during the year, our Ministers also conducted a small number of funerals. We ended the year in a strong position and retained all our staff and volunteers, who worked from home. We also retained and maintained the use of our offices and training facilities, and our equipment and office supplies. We were able to keep in touch with most of our members and received very positive feedback from all those who engaged with our services.

We'd like to take this opportunity to thank all our staff, volunteers, members, and donors for all their hard work and support throughout the year.

**MICAH CHRISTIAN MINISTRIES  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST MARCH 2022**

**Our Social Work and Welfare Support**

Throughout the year we actively supported a number of single people and families facing hardship and in need of social help and welfare. We signpost individuals to specialist organisations for them to obtain further help and support. We have visited the sick and the elderly in their homes and in hospital, as well as a number of young people in prison and young offender's institutions. We have supported families who were bereaved, offering support, encouragement and practical help with funeral arrangements. We have conducted marital support sessions and pre-marital support for numerous couples throughout the year.

We have made donations to local individuals and charitable organisations specialising in youth and children's work, as well as family support.

**FINANCIAL REVIEW**

The Charity's financial statement for the year ended 31st March 2022 shows Income of £168,270 (2021: £186,948) representing an approximate 10% reduction in overall income. Expenditure increased marginal by 1.5% to £179,118 (2021: £176,641) mainly due to our increase spending of marketing. Net deficit for the year amounted to in funds of £(10,848) in comparison to a net surplus of £10,307 for the previous year. Unrestricted reserves at 31st March 2022 is £22,288 (2021: £27,391), whilst Restricted funds are £1,275 (2021: 7032).

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law applicable to charities in England and Wales, the Charities Act 2011, Charity Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on .....29/09/22.....and signed:

ON BEHALF OF THE BOARD:



.....  
**Denis Wade - Trustee**

**REPORT OF THE INDEPENDENT EXAMINER  
MICAH CHRISTIAN MINISTRIES  
YEAR ENDED 31ST MARCH 2022**

I report on the accounts for the year ended 31st March 2022 set out on pages six to ten of the financial statements.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144 (2)) of the Charities Act 2011) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) 'of the 2011 Act); and
- to state whether particular matters have come to my attention.

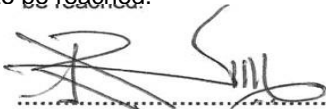
**Basis of the independent examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accountings requirement of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be draw in order to enable a proper understanding of the accounts to be reached.



Allen Robyn & Associates Ltd  
Chartered Certified Accountants  
367 Caledonian Road  
London  
N7 9DQ

Date:.....20/10/2021.....

**MICAH CHRISTIAN MINISTRIES  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31ST MARCH 2022**

	<u>Notes</u>	<u>2022</u> £	<u>2021</u> £
<b>INCOMING RESOURCES</b>			
<i>Incoming resources from generated funds</i>			
Voluntary income	2	150,181	171,542
Activities for generating funds		<u>18,089</u>	<u>15,406</u>
<b>Total incoming resources</b>		168,270	186,948
<b>RESOURCES EXPENDED</b>			
Charitable Activities	4	132,763	126,269
Governance Costs	5	11,399	14,250
Support Costs	6	<u>34,956</u>	<u>36,122</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>179,118</u>	<u>176,641</u>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		(£10,848)	£10,307
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>34,411</u>	<u>24,104</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>£23,563</u></b>	<b><u>£34,411</u></b>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2022 or 2021 other than those included in the statement of financial activities.

The notes on pages 8 to 10 form part of these accounts.

**MICAH CHRISTIAN MINISTRIES  
BALANCE SHEET  
YEAR ENDED 31ST MARCH 2022**

	<u>Notes</u>	<u>2022</u> £	<u>2021</u> £
<b>FIXED ASSETS</b>			
Tangible assets	11	4,840	6,050
<b>CURRENT ASSETS</b>			
Debtors	9	3,680	2,880
Cash at bank and in hand		<u>24,843</u>	<u>35,756</u>
		28,523	38,636
<b>CREDITORS: due within one year</b>	10	<u>(9,800)</u>	<u>(10,263)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>£18,723</u>	<u>£28,373</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>£23,563</b></u>	<u><b>£34,423</b></u>
<b>FUNDS:</b>			
Unrestricted Funds	12	<u>22,288</u>	<u>27,391</u>
Restricted Funds	12	<u>1,275</u>	<u>7,032</u>
		<u><b>£23,563</b></u>	<u><b>£34,423</b></u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 in relation to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Trustees on ...29/09/2022..... and were signed on its behalf by:



.....  
**Denis Wade - Trustee**

The notes on pages 8 to 10 form part of these accounts.

**MICAH CHRISTIAN MINISTRIES  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102) .The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Accounting convention**

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

**Governance costs**

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Church Office Equipment	- 20% on reducing balance
Office Equipment	- 20% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**MICAH CHRISTIAN MINISTRIES  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2022**

<b>2. VOLUNTARY INCOME</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
Tithes & Offerings	121,818	138,226
Gift Aid	28,363	33,316
Donations and other income	<u>18,089</u>	<u>15,406</u>
Total incoming resources	<b><u>£168,270</u></b>	<b><u>£186,948</u></b>
<b>3. NET INCOMING/(OUTGOING) RESOURCES</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
Net resources are stated after charging/(crediting):		
Depreciation - owned assets	1,210	1,513
<b>4. CHARITABLE EXPENDITURE</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
<b>Charitable activities:</b>		
Wages	27,972	32,465
Pension	1,193	1,340
Honorarium	1,000	250
Gifts and donations	5,826	3,398
Hospitality	5,070	781
Ministries expenses	3,244	1,438
Travel and subsistence	1,059	487
Audio visual/Musical consumable	2,563	319
Advertisement and marketing	16,369	12,846
Subscriptions	4,244	6,123
Training and course expenses	3,222	794
Contracted Services	60,000	66,000
General expenses	150	-
Rent of church premises	<u>851</u>	<u>28</u>
	<b><u>132,763</u></b>	<b><u>126,269</u></b>
<b>5. GOVERNANCE COSTS</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
Accountancy and examiner fees	<b><u>11,399</u></b>	<b><u>14,250</u></b>
<b>6. SUPPORT COSTS: MANAGEMENT</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
Office rent	18,250	18,250
Insurance	535	550
Postages & stationery	1,145	1,294
Bank charges	641	611
Professional fees	1,684	1,991
IT, telephone and internet expenses	8,530	9,744
Admin and general expenses	2,519	865
Office maintenance	442	1,304
Depreciation - church office equipment	255	1,194
Depreciation - computer equipment	<u>955</u>	<u>319</u>
	<b><u>34,956</u></b>	<b><u>36,122</u></b>

**MICAH CHRISTIAN MINISTRIES  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2022**

**7. TRUSTEES REMUNERATION AND BENEFITS**

**Trustees' expenses**

Trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.  
There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**8. STAFF COSTS**

	<u>2022</u>	<u>2021</u>
Wages and salaries	27,972	32,465
The average monthly number of employees during the year was as follows:	2	2
No employee received remuneration of more than £21,840 during the year.		

**9. DEBTORS : Amounts falling due after one year**

	<u>2022</u>	<u>2021</u>
Other debtors	3680	2880
VAT		

**10. CREDITORS : Amounts falling due after one year**

	<u>2022</u>	<u>2021</u>
Trade creditors	5,838	6,879
Other creditors	2462	1897
Accrued expenses	1500	1500
	<u>£9,800</u>	<u>£10,276</u>

**11. FIXED ASSETS**

	<u>Church Office Equipment</u>	<u>Office Equipment</u>	<u>TOTALS</u>
<b>COST</b>			
At 1st April 2021 and 2022	39,534	53,228	92,762
<b>DEPRECIATION</b>			
At 1st April 2021	38,258	48,454	86,712
Charge for the year	255	955	1,210
As at 31st March 2022	38,513	49,409	87,922
<b>NET BOOK VALUE</b>			
As at 31st March 2022	<u>£1,021</u>	<u>£3,819</u>	<u>£4,840</u>
As at 31st March 2021	<u>£1,276</u>	<u>£4,774</u>	<u>£6,050</u>

**12. MOVEMENTS IN FUNDS**

**Unrestricted Funds**

	<u>At 01/04/2021</u>	<u>Movement in Funds</u>	<u>At 31/03/2022</u>
General Fund	33,136	(10,848)	22,288

**Restricted Funds**

General Fund	1,275	-	1,275
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**TOTAL FUNDS**

	<u>£34,411</u>	<u>(£10,848)</u>	<u>£23,563</u>
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**12. MOVEMENTS IN FUNDS**

**Unrestricted Funds**

	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
General Fund	168,270	179,118	(10,848)

**MICAH CHRISTIAN MINISTRIES  
INCOME AND EXPENDITURE  
YEAR ENDED 31ST MARCH 2022**

	<u>2022</u>	<u>2021</u>
	£	£
<b>Incoming Resources:</b>		
<b>Voluntary income:</b>		
Tithes & Offerings	121,818	138,226
Gift Aid	28,363	33,316
Donations and other income	<u>18,089</u>	<u>15,406</u>
Total incoming resources	<b><u>£168,270</u></b>	<b><u>£186,948</u></b>
<b>RESOURCES EXPENDED:</b>		
<b>Charitable activities:</b>		
Wages	27,972	32,465
Pension	1,193	1,340
Honorarium	1,000	250
Gifts and donations	5,826	3,398
Hospitality	5,070	781
Ministries expenses	3,244	1,438
Travel and subsistence	1,059	487
Audio visual/Musical consumable	2,563	319
Advertisement and marketing	16,369	12,846
Subscriptions	4,244	6,123
Training and course expenses	3,222	794
Contracted Services	60,000	66,000
General expenses	150	-
Rent of church premises	<u>851</u>	<u>28</u>
	<b><u>132,763</u></b>	<b><u>126,269</u></b>
<b>GOVERNANCE COSTS</b>		
Accountancy and examiner fees	<b><u>11,399</u></b>	<b><u>14,250</u></b>
<b>SUPPORT COSTS: MANAGEMENT</b>		
Office rent	18,250	18,250
Insurance	535	550
Postages & stationery	1,145	1,294
Bank charges	641	611
Professional fees	1,684	1,991
IT, telephone and internet expenses	8,530	9,744
Admin and general expenses	2,519	865
Office maintenance	442	1,304
Depreciation - church office equipment	255	1,194
Depreciation - computer equipment	<u>955</u>	<u>319</u>
	<b><u>34,956</u></b>	<b><u>36,122</u></b>
<b>Total resources expended</b>	<b><u>£179,118</u></b>	<b><u>£176,641</u></b>
<b>Net Income over expenditure</b>	<b><u>(£10,848)</u></b>	<b><u>£10,307</u></b>

**MICAH CHRISTIAN MINISTRIES**

England & Wales - Charity number 1084789

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# Accounts

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**MICAH CHRISTIAN MINISTRIES  
TRUSTEES' REPORT AND ACCOUNTS  
YEAR ENDED 31ST MARCH 2021**

**COMPANY REGISTRATION NO: 3819740 ( England and Wales)  
CHARITY REGISTRATION NO: 1084789**

**MICAH CHRISTIAN MINISTRIES  
FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2021**

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**MICAH CHRISTIAN MINISTRIES  
LEGAL AND ADMINISTRATIVE INFORMATION  
YEAR ENDED 31ST MARCH 2021**

CHARITY REGISTRATION NUMBER: 1084789

COMPANY REGISTRATION NUMBER: 3819740 ( England and Wales)

REGISTERED OFFICE: 8 Belmont Hill  
Lewisham  
London  
SE13 5BD

TRUSTEES: Antony Horswood ( Chairman)  
Denis Wade  
Tunde Oyerinde Resigned 29/07/21  
Oscar Johnson Joined 29/07/2021  
Steve Semple Joined 03/08/2021

INDEPENDENT EXAMINER Allen Robyn & Associates Ltd  
Chartered Certified Accountants  
367 Caledonian Road  
London  
N7 9DQ



**MICAH CHRISTIAN MINISTRIES  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST MARCH 2021**

**OBJECTIVES AND ACTIVITIES**

The overall purpose of the charity is:

- a) The advancement of the Christian faith .
- b) The relief of persons who are in conditions of need and consequently suffering hardship or distress, or who are aged or sick.
- c) The advancement of the education of children and adults.
- d) Any other charitable purpose for the benefit of the local community.

The Directors/Trustees seek to achieve the charitable objectives by maintaining a centre of worship and fellowship and by reaching out to local and wider communities.

We provide weekly Sunday services for adults and children, regular midweek meetings for teaching , training, mentoring and coaching. We also conducted services for baptism, marriage, funerals and the dedication of infants.

**This Year's Activities**

This year was a particularly difficult one due to the arrival of the coronavirus (COVID-19) pandemic, which the World Health Organization announced on 11 March 2020.

We started the year well as we worked on our internal and external branding and marketing, to improve our messaging. Also, to encourage our members and local people to engage more with our work in the community. However, with the arrival of the national lockdowns, we introduced working from home for our staff and volunteers.

**New ways of engaging with our members, friends and family**

During the year we developed online services and supported our members. We also reached out into the community to find people who needed our support. This included partnering with other charities and statutory organisations, as well as signposting people to services to support them in the following important areas:

- Relationship counselling
- Financial resilience and planning
- Mental health and wellness
- Education and welfare for children and young people

We went online with our Sunday services and attracted additional numbers through the easy access of streaming and social media. We held a series of online consultations to encourage discussion and feedback with our members, their families, friends, and colleagues, on several relevant topics. These included joining the national discussion on the following subjects:

- Racial injustice
- Home schooling
- Maintaining healthy relationships
- Coping with death and bereavement

We supported several families who were bereaved during the year, our Ministers also conducted a small number of funerals. We ended the year in a strong position and retained all our staff and volunteers, who worked from home. We also retained and maintained the use of our offices and training facilities, and our equipment and office supplies. We were able to keep in touch with most of our members and received very positive feedback from all those who engaged with our services.

We'd like to take this opportunity to thank all our staff, volunteers, members, and donors for all their hard work and support throughout the year.

**MICAH CHRISTIAN MINISTRIES  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST MARCH 2021**

**Our Social Work and Welfare Support**

Throughout the year we actively supported a number of single people and families facing hardship and in need of social help and welfare. We signpost individuals to specialist organizations for them to obtain further help and support. We have visited the sick and the elderly in their homes and in hospital, as well as a number of young people in prison and young offender's institutions. We have supported families who were bereaved, offering support, encouragement and practical help with funeral arrangements. We have conducted marital support sessions and pre-marital support for numerous couples throughout the year.

We have made donations to local individuals and charitable organisations specialising in youth and children's work, as well as family support.

**FINANCIAL REVIEW**

The Charity's financial statement for the year ended 31st March 2021 shows Income of £186, 948 (2020: £185,077). Expenditure was £176,641 (2020: £178,806) and the Church made a net surplus in funds of £10,307 (2020: £6,271). Unrestricted reserves at 31st March 2021 is £27,391 (2020: £17,084), whilst Restricted funds are £7,032 (2020: 7032)

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law applicable to charities in England and Wales, the Charities Act 2011, Charity Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on .....10/12/2021.....and signed:

ON BEHALF OF THE BOARD:



.....  
**Denis Wade - Trustee**

**REPORT OF THE INDEPENDENT EXAMINER  
MICAHA CHRISTIAN MINISTRIES  
YEAR ENDED 31ST MARCH 2021**

I report on the accounts for the year ended 31st March 2021 set out on pages six to ten of the financial statements.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144 (2)) of the Charities Act 2011) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) 'of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accountings requirement of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be draw in order to enable a proper understanding of the accounts to be reached



Allen Robyn & Associates Ltd  
Chartered Certified Accountants  
367 Caledonian Road  
London  
N7 9DQ

Date:.....10/12/2021.....

**MICAH CHRISTIAN MINISTRIES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31ST MARCH 2021**

	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
<b>INCOMING RESOURCES</b>			
<i>Incoming resources from generated funds</i>			
Voluntary income	2	171,542	169,933
Activities for generating funds		<u>15,406</u>	<u>15,144</u>
<b>Total incoming resources</b>		186,948	185,077
<b>RESOURCES EXPENDED</b>			
Charitable Activities	4	126,269	136,836
Governance Costs	5	14,250	6,698
Support Costs	6	<u>36,122</u>	<u>35,272</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>176,641</u>	<u>178,806</u>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		£10,307	£6,271
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>24,116</u>	<u>17,845</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>£34,423</u></b>	<b><u>£24,116</u></b>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2021 or 2020 other than those included in the statement of financial activities.

The notes on pages 8 to 10 form part of these accounts.

**MICAH CHRISTIAN MINISTRIES  
BALANCE SHEET  
YEAR ENDED 31ST MARCH 2021**

	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
<b>FIXED ASSETS</b>			
Tangible assets	11	6,050	7,563
<b>CURRENT ASSETS</b>			
Debtors	9	2,880	4,080
Cash at bank and in hand		<u>35,756</u>	<u>32,306</u>
		38,636	36,386
<b>CREDITORS: due within one year</b>	10	<u>(10,263)</u>	<u>(19,833)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>£28,373</u>	<u>£16,553</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>£34,423</u></b>	<b><u>£24,116</u></b>
<b>FUNDS:</b>		<b><u>2021</u></b>	<b><u>2020</u></b>
Unrestricted Funds	12	27,391	17,084
Restricted Funds	12	<u>7,032</u>	<u>7,032</u>
		<b><u>£34,423</u></b>	<b><u>£24,116</u></b>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 in relation to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Trustees on .....06/12/2021..... and were signed on its behalf by:



**Denis Wade - Trustee**

The notes on pages 8 to 10 form part of these accounts.

**MICAH CHRISTIAN MINISTRIES  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2021**

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102) .The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### **Accounting convention**

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Charitable activities**

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

### **Governance costs**

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Church Office Equipment	- 20% on reducing balance
Office Equipment	- 20% on reducing balance

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2021**

<b>2. VOLUNTARY INCOME</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Tithes & Offerings	138,226	139,274
Gift Aid	33,316	30,659
Donations and other income	<u>15,406</u>	<u>15,144</u>
Total incoming resources	<b><u>£186,948</u></b>	<b><u>£185,077</u></b>
<b>3. NET INCOMING/(OUTGOING) RESOURCES</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Net resources are stated after charging/(crediting):		
Depreciation - owned assets	<u>1,513</u>	<u>1,891</u>
<b>4. CHARITABLE EXPENDITURE</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>Charitable activities:</b>		
Wages	32,465	32,691
Pension	1,340	1,412
Honorarium	250	820
Gifts and donations	3,398	5,995
Hospitality	781	1,976
Ministries expenses	1,438	3,996
Travel and subsistence	487	617
Audio visual/Musical consumable	319	660
Advertisement and marketing	12,846	2,956
Subscriptions	6,123	2,012
Training and course expenses	794	3,199
Contracted Services	66,000	60,000
Retreats and events	-	3,254
Rent of church premises	28	18,618
Volunteer expenses	-	<u>42</u>
	<b><u>126,269</u></b>	<b><u>138,248</u></b>
<b>5. GOVERNANCE COSTS</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Accountancy and examiner fees	<b><u>14,250</u></b>	<b><u>6,698</u></b>
<b>6. SUPPORT COSTS: MANAGEMENT</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Office rent	18,250	18,250
Insurance	550	522
Postages & stationery	1,294	1,832
Bank charges	611	639
Professional fees	1,991	1,930
IT, telephone and internet expenses	9,744	9,521
Admin and general expenses	865	426
Office maintenance	1,304	261
Depreciation - church office equipment	1,194	1,491
Depreciation - computer equipment	<u>319</u>	<u>400</u>
	<b><u>36,122</u></b>	<b><u>35,272</u></b>

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NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2021**

**7. TRUSTEES REMUNERATION AND BENEFITS**

**Trustees' expenses**

Trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020. There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**8. STAFF COSTS**

	<u>2021</u>	<u>2020</u>
Wages and salaries	32,465	32,691
The average monthly number of employees during the year was as follows:	2	2
No employee received remuneration of more than £21,840 during the year.		

**9. DEBTORS : Amounts falling due after one year**

	<u>2021</u>	<u>2020</u>
Other debtors	2880	4080

**10. CREDITORS : Amounts falling due after one year**

	<u>2021</u>	<u>2020</u>
Trade creditors	10,263	19,833
Other creditors	-	-
Accrued expenses		
	<b><u>£10,263</u></b>	<b><u>£19,833</u></b>

**11. FIXED ASSETS**

	<u>Church Office Equipment</u>	<u>Office Equipment</u>	<u>TOTALS</u>
<b>COST</b>			
At 1st April 2020 and 2021	<u>39,534</u>	<u>53,228</u>	<u>92,762</u>
<b>DEPRECIATION</b>			
At 1st April 2020	37,939	47,260	85,199
Charge for the year	<u>319</u>	<u>1,194</u>	<u>1,513</u>
As at 31st March 2021	<u>38,258</u>	<u>48,454</u>	<u>86,712</u>
<b>NET BOOK VALUE</b>			
As at 31st March 2021	<b><u>£1,276</u></b>	<b><u>£4,774</u></b>	<b><u>£6,050</u></b>
As at 31st March 2020	<b><u>£1,595</u></b>	<b><u>£5,968</u></b>	<b><u>£7,563</u></b>

	<u>At 01/04/2020</u>	<u>Movement in Funds</u>	<u>At 31/03/2021</u>
<b>12. MOVEMENTS IN FUNDS</b>			
<b>Unrestricted Funds</b>			
General Fund	17,084	10,307	27,391
<b>Restricted Funds</b>			
General Fund	<u>7,032</u>	-	<u>7,032</u>
<b>TOTAL FUNDS</b>	<b><u>£24,116</u></b>	<b><u>£10,307</u></b>	<b><u>£34,423</u></b>
<b>12. MOVEMENTS IN FUNDS</b>			
<b>Unrestricted Funds</b>			
General Fund	<u>186,948</u>	<u>176,641</u>	<u>10,307</u>

**MICAH CHRISTIAN MINISTRIES  
INCOME AND EXPENDITURE  
YEAR ENDED 31ST MARCH 2021**

	<u>2021</u>	<u>2020</u>
	£	£
<b>Incoming Resources:</b>		
<b>Voluntary income:</b>		
Tithes & Offerings	138,226	139,274
Gift Aid	33,316	30,659
Donations and other income	<u>15,406</u>	<u>15,144</u>
Total incoming resources	<b><u>£186,948</u></b>	<b><u>£185,077</u></b>
<b>RESOURCES EXPENDED:</b>		
<b>Charitable activities:</b>		
Wages	32,465	32,691
Pension	1,340	1,412
Honorarium	250	820
Gifts and donations	3,398	5,995
Hospitality	781	1,976
Ministries expenses	1,438	3,996
Travel and subsistence	487	617
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Training and course expenses	794	3,199
Contracted Services	66,000	60,000
Retreats and events	0	3,254
Rent of church premises	28	18,618
Volunteer expenses	-	<u>42</u>
	<b><u>126,269</u></b>	<b><u>138,248</u></b>
<b>GOVERNANCE COSTS</b>		
Accountancy and examiner fees	<b><u>14,250</u></b>	<b><u>6,698</u></b>
<b>SUPPORT COSTS: MANAGEMENT</b>		
Office rent	18,250	18,250
Insurance	550	522
Postages & stationery	1,294	1,832
Bank charges	611	639
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Office maintenance	1,304	261
Depreciation - church office equipment	1,194	1,491
Depreciation - computer equipment	<u>319</u>	<u>400</u>
	<b><u>36,122</u></b>	<b><u>35,272</u></b>
<b>Total resources expended</b>	<b><u>£176,641</u></b>	<b><u>£180,218</u></b>
<b>Net Income over expenditure</b>	<b><u>£10,307</u></b>	<b><u>£4,859</u></b>