

**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**

CONTENTS	PAGE
LEGAL AND ADMINISTRATIVE INFORMATION	1
REPORT OF THE TRUSTEES	2-4
INDEPENDENT EXAMINERS REPORT	5
STATEMENT OF FINANCIAL ACTIVITIES	6
BALANCE SHEET	7
NOTES TO THE FINANCIAL STATEMENTS	8-10
DETAILED INCOME AND EXPENDITURE	11

**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**

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 2021. 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 seven 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 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 on10/12/2021.....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> £
INCOMING RESOURCES			
<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>
Total incoming resources		186,948	185,077
RESOURCES EXPENDED			
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>
TOTAL RESOURCES EXPENDED		<u>176,641</u>	<u>178,806</u>
NET INCOME/EXPENDITURE FOR THE YEAR		£10,307	£6,271
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>24,116</u>	<u>17,845</u>
TOTAL FUNDS CARRIED FORWARD		<u>£34,423</u>	<u>£24,116</u>

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

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 on06/12/2021..... 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.

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

2. VOLUNTARY INCOME	<u>2021</u>	<u>2020</u>
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	<u>£186,948</u>	<u>£185,077</u>
3. NET INCOMING/(OUTGOING) RESOURCES	<u>2021</u>	<u>2020</u>
Net resources are stated after charging/(crediting):		
Depreciation - owned assets	<u>1,513</u>	<u>1,891</u>
4. CHARITABLE EXPENDITURE	<u>2021</u>	<u>2020</u>
Charitable activities:		
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>
	<u>126,269</u>	<u>138,248</u>
5. GOVERNANCE COSTS	<u>2021</u>	<u>2020</u>
Accountancy and examiner fees	<u>14,250</u>	<u>6,698</u>
6. SUPPORT COSTS: MANAGEMENT	<u>2021</u>	<u>2020</u>
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>
	<u>36,122</u>	<u>35,272</u>

**MICAH CHRISTIAN MINISTRIES
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		
	<u>£10,263</u>	<u>£19,833</u>

11. FIXED ASSETS

	<u>Church Office Equipment</u>	<u>Office Equipment</u>	<u>TOTALS</u>
COST			
At 1st April 2020 and 2021	<u>39,534</u>	<u>53,228</u>	<u>92,762</u>
DEPRECIATION			
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>
NET BOOK VALUE			
As at 31st March 2021	<u>£1,276</u>	<u>£4,774</u>	<u>£6,050</u>
As at 31st March 2020	<u>£1,595</u>	<u>£5,968</u>	<u>£7,563</u>

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

	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
12. MOVEMENTS IN FUNDS			
Unrestricted Funds			
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>
	£	£
Incoming Resources:		
Voluntary income:		
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	<u>£186,948</u>	<u>£185,077</u>
RESOURCES EXPENDED:		
Charitable activities:		
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	0	3,254
Rent of church premises	28	18,618
Volunteer expenses	-	<u>42</u>
	<u>126,269</u>	<u>138,248</u>
GOVERNANCE COSTS		
Accountancy and examiner fees	<u>14,250</u>	<u>6,698</u>
SUPPORT COSTS: MANAGEMENT		
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>
	<u>36,122</u>	<u>35,272</u>
Total resources expended	<u>£176,641</u>	<u>£180,218</u>
Net Income over expenditure	<u>£10,307</u>	<u>£4,859</u>