

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

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

**MICAH CHRISTIAN MINISTRIES  
FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2023**

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**MICAH CHRISTIAN MINISTRIES  
LEGAL AND ADMINISTRATIVE INFORMATION  
YEAR ENDED 31ST MARCH 2023**

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 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.

**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 2023**

**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 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  
MICAHA 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>		<u><b>2023</b></u>	<u><b>2022</b></u>
Unrestricted Funds	12	23,574	22,288
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	<u>1,473</u>	<u>1,513</u>
<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
	<u>£11,694</u>	<u>£9,800</u>

**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>
	<u>41,462</u>	<u>53,822</u>	<u>95,284</u>
<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	<u>£2,359</u>	<u>£3,530</u>	<u>£5,889</u>
As at 31st March 2022	<u>£1,021</u>	<u>£3,819</u>	<u>£4,840</u>

**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**

	<u>£23,563</u>	<u>£1,286</u>	<u>£24,849</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	<u>194,169</u>	<u>192,883</u>	<u>1,286</u>

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

	<u><b>2023</b></u>	<u><b>2022</b></u>
	<b>£</b>	<b>£</b>
<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	<u><b>£194,169</b></u>	<u><b>£168,270</b></u>
<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
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Travel and subsistence	382	1,059
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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>
	<u><b>141,524</b></u>	<u><b>132,763</b></u>
<b>GOVERNANCE COSTS</b>		
Accountancy and examiner fees	<u><b>7,980</b></u>	<u><b>11,399</b></u>
<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>
	<u><b>43,379</b></u>	<u><b>34,956</b></u>
<b>Total resources expended</b>	<u><b>£192,883</b></u>	<u><b>£179,118</b></u>
<b>Net Income over expenditure</b>	<u><b>£1,286</b></u>	<u><b>(£10,848)</b></u>