

EIKOKU IESU NO MITAMA KYOKAI

England & Wales · Charity number 1088146

Details

Other names SPIRIT OF JESUS CHURCH IN THE UK

Status Registered

Legal form Trust

Registered 2001-08-21

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

Contact

Address 27 Valley Drive
London
NW9 9NJ

Phone 02082060803

Email eikokukyokai@gmail.com

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN THE UNITED KINGDOM AND ELSEWHERE IN ACCORDANCE WITH THE TEACHING OF THE LATE BISHOP JUN MURAI

Activities: Church aim is to worship the God, to preach the gospel, to establish and maintain the church inside and outside of U.K. and to keep the faith according to the teachings of the Bible and the late Bishop Reverend Jun Murai. Church has regular meeting places in Japan, San Francisco USA, Italy, Sweden and Portugal.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** UNITED KINGDOM AND ELSEWHERE
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£101,640	£160,273	-	-
2024-03-31	£173,882	£168,987	-	-
2023-03-31	£142,447	£171,206	-	-
2022-03-31	£139,770	£169,076	-	-
2021-03-31	£181,335	£192,794	-	-

Trustees

Name	Role	Appointed
Rev SATOSHI KAWAMURA	Chair	
MRS S SHIKAYAMA		
Masumi Kawamura		2024-06-08
Miho Mackie		2014-04-27
Rev Megumi Kawamura		2013-08-10
Rev YOSHIKO KAWAMURA		
Shiho Tsuruoka		2023-11-25

EIKOKU IESU NO MITAMA KYOKAI

England & Wales - Charity number 1088146

Accounts

**Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Eikoku Iesu No Mitama Kyokai**

George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

	Page
Trustees' Report	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

**Trustees' Report
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 2019).

**Trustees' Report
for the Year Ended 31 March 2025**

OBJECTIVES AND ACTIVITIES

Public benefit

In the year April 2024 to March 2025, we continued to reach out to all communities from our church in London. We were overjoyed to finally reunite with our congregation in San Francisco for the first time in 5 years. We are also very happy that 3 church members came from Japan especially to attend the April 2025 annual convention. One of them, from Sado Island, attended 2 years in a row and another came to the UK for the first time and was deeply moved to come to church every day and witness baptisms and prayers. Immediately after his return, his friend requested her own baptism (which took place in June 2025). There are many church members travelling near and far to preach the gospel with the reverends and in April 2024 Mrs T from Switzerland invited Reverend Satoshi to Kanazawa and many people prayed there. Kanazawa is near where a large earthquake occurred on 1st January 2024 and so we went again in November and March.

A member of the Nagasaki congregation (Mr T) invited Reverends Satoshi and Yoshiko to attend the 9th August 2024 Nagasaki Atomic Bomb Memorial Ceremony. They flew to Nagasaki 2 days before for baptisms and Mr T astonished us by revealing that he told his acquaintances that he wants the truth of the gospel to shine at this ceremony and they went to great lengths to help him secure the Reverends' tickets to this ceremony which is attended by many dignitaries and the Prime Minister of Japan, who makes a speech every year. 2 months later, the Japanese Organisations for Atomic Bomb Sufferers won the Nobel Peace Prize and Mr T attended the ceremony in Oslo in December and when Rev Yoshiko next met him in Nagasaki (in May 2025), he had gathered many people to pray for thanksgiving. They solemnly requested Rev Yoshiko to continue to spread the light of the gospel for the sake of peace everywhere.

Every day we give thanks that the London church is part of a close-knit neighbourhood and our neighbours who have known us from the very start and know best are truly pillars of support and we deeply appreciate them. One of them (Ms A) decided to go with Rev Megumi to attend the first Christmas Service ever held at the Switzerland meeting place. However, Rev Megumi had a very bad cold and was about to cancel her trip when Ms A got up at 2.21am on 6th December 2024 and walked in the cold winter night from her house to the rectory where she told Rev Megumi "You will be absolutely fine" and kindly packed for her. 3 hours later they were able to leave for Heathrow and fly to Switzerland and after the Christmas Service on 7th Dec an employee of Mrs T wished to be baptised immediately. It was getting dark and there was a storm in the nearest lake, but we all walked there and Rev Megumi conducted the baptism in amongst the waves. A lady at a local café kindly offered us hot drinks and cakes to warm up afterwards, and she joyfully prayed with us too. A family member of the employee came to Mrs T a couple of days later to request his baptism too (which was done the next time the reverends went to Switzerland in June 2025, on a lovely summer day). Before flying back to London on 8th Dec, Rev Megumi and Ms A went to Lucerne and met a man travelling around Europe who was baptised together with his girlfriend at the Tokyo baptism pool in May 2025.

At the end of 2024, we looked back and found that the people who prayed with us for the first time or were baptised in that one year made up 379 people of 59 nationalities. The people who were baptised truly grasped their chance in an awesome way. In Tokyo on 3rd June 2024, Mr K requested to meet Rev Satoshi just before his return to London. He wanted to be baptised but the baptism pool could not be used that day and furthermore there was a heavy downpour all day. However, Mr K insisted he can use his company car to drive Rev Satoshi in the rain to Odaiba Beach and so Mr K became the very first baptism to be conducted at this beach. Rev Satoshi made his flight back to London and Mr K brought his boss to pray at the chapel the next time Rev Satoshi was in Tokyo.

Also in June, Revs Yoshiko and Megumi went to Vienna for the first time since 2016. We had prayer with Mr B who we met in Portugal and just like our Portugal congregation Mr B is also in regular contact with us. He was in Vienna when it flooded in September then he was in Valencia when the October floods occurred, but we were glad to hear he is safe in both. Rev Satoshi and Mrs S from the London congregation went to San Francisco in September and there were prayers from the moment of arrival. Mrs N and Mrs B from the congregation emailed after we left, "We had a blessed time of reflection and prayer. Please send our hello to fellow church members".

In summer 2024, there were baptisms in Japan in Tokyo, Shonan, Nagoya, Kochi, Takamatsu, Nishikinohama and Nagasaki. In September we held Sunday Service at Ms M's house in Italy and Ms H's friends also attended. They stood up and testified, "This church is like family" and a gentleman received the baptism and requested us to live in Italy. Rev Megumi travels from London and Ms H travels from Japan every year for this gospel trip in Tuscany, where she lived for many years and is happy that the congregation there is growing year on year.

**Trustees' Report
for the Year Ended 31 March 2025**

The first baptism of 2025 was in London on 19th January when Ms N's friend visited her from Japan. They had not seen each other in 20 years but Ms N is a dedicated member of the congregation and her friend was inspired and joyfully came to church. The first 2025 baptism in Japan was on 4th February when Mr I spoke to Rev Satoshi and said it took 3 attempts to pluck up the courage to speak to a stranger but he wished to hear the gospel. Although they were in a mountainside hot spring in Kochi, the staff were so overjoyed that they left their work to guide Rev Satoshi and Mr I to the nearest river and witnessed Mr I's baptism and everyone prayed together when they returned to the hot spring.

Our first prayer with a new person in 2025 was on Thursday 2nd January when a local religious leader introduced Rev Megumi to his friend on the train. Rev Megumi and the friend left the train at Baker Street and he said "Please pray for me" so we prayed at the train station. The next day, Rev Megumi informed the religious leader who replied, "I'd met him for the first time in the train". All 3 of us are of 3 different religions but we came together in peace and neighbourly unity.

Social investments

In accordance with the Trust Deed the Charity has the power to make any investments which the Trustees see fit.

FINANCIAL REVIEW

Reserves policy

The current level of free reserves, being the unrestricted funds not committed or invested in tangible fixed assets, is negative. The trustees have set a target level of free reserves of £180,000 which equates to 9 months of resources expended. This will enable the Charity to continue its current activities and allow it to respond quickly in the event of an emergency. The reserves policy will be reviewed annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

Eikoku Iesu No Mitama Kyokai is governed by its charitable trust deed dated 1 July 2001.

Organisation

The Trustees meet on a regular basis throughout the year to administer the Charity.

Risk management

The trustees have identified the major risks affecting the Charity and are taking necessary steps to monitor and control these risks to mitigate any impact they may have on the Charity in the future. The risks are reviewed on an ongoing basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1088146

Principal address

27 Valley Drive
London
NW9 9NJ

Trustees

Rev S Kawamura
Rev Y Kawamura
Rev M Kawamura
Ms M Koshino (resigned 8/5/2024)
Mrs S Shikayama
Ms M Mackie
Ms S Tsuruoka
Ms M D Kawamura (appointed 8/6/2024)

Trustees' Report
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

Approved by order of the board of trustees on 23/12/2025 and signed on its behalf by:



.....
Rev S Kawamura - Trustee

**Independent Examiner's Report to the Trustees of
Eikoku Iesu No Mitama Kyokai**

Independent examiner's report to the trustees of Eikoku Iesu No Mitama Kyokai

I report to the charity trustees on my examination of the accounts of Eikoku Iesu No Mitama Kyokai (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Richard Dilley FCA FCCA

George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

Date: 23/12/2025

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	31/3/25 Unrestricted fund £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	83,887	173,882
Other income		17,753	-
Total		<u>101,640</u>	<u>173,882</u>
EXPENDITURE ON			
Charitable activities	3		
Charitable Activities		160,244	168,946
Other		29	41
Total		<u>160,273</u>	<u>168,987</u>
NET INCOME/(EXPENDITURE)		(58,633)	4,895
RECONCILIATION OF FUNDS			
Total funds brought forward		37,259	32,364
TOTAL FUNDS CARRIED FORWARD		<u>(21,374)</u>	<u>37,259</u>

Eikoku Iesu No Mitama Kyokai

Balance Sheet
31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	8	91,879	251,865
CURRENT ASSETS			
Debtors	9	10,830	18,253
Cash at bank		49,749	19,734
		<u>60,579</u>	<u>37,987</u>
CREDITORS			
Amounts falling due within one year	10	(149,628)	(213,716)
		<u>(89,049)</u>	<u>(175,729)</u>
NET CURRENT ASSETS			
		<u>(89,049)</u>	<u>(175,729)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		2,830	76,136
CREDITORS			
Amounts falling due after more than one year	11	(24,204)	(38,877)
		<u>(21,374)</u>	<u>37,259</u>
NET ASSETS			
		<u>(21,374)</u>	<u>37,259</u>
FUNDS			
Unrestricted funds	13	(21,374)	37,259
		<u>(21,374)</u>	<u>37,259</u>
TOTAL FUNDS			
		<u>(21,374)</u>	<u>37,259</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23/12/2025 and were signed on its behalf by:



Rev S Kawamura - Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

Going Concern

The accounts for the charity have been prepared on a going concern basis. Currently the organisation is being supported by the trustees. The charity owes one trustee £128,099 at the balance sheet date and the organisation has been given assurances that this will be postponed indefinitely if required. The value of the properties on the balance sheet far exceeds the net book value carried forward but the trustees see no point in incurring the costs of a formal valuation.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

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

The depreciation rates in use are as follows:-

Fixtures, fittings and equipment	25%
Motor vehicles	25%

The freehold property has not been depreciated as the trustees consider the residual value to be higher than the written down value.

Taxation

The charity is exempt from 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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. DONATIONS AND LEGACIES

	31/3/25	31/3/24
	£	£
Donations, gifts and deed of covenants	74,632	141,465
Gift aid	9,255	32,417
	<u>83,887</u>	<u>173,882</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable Activities	<u>90,987</u>	<u>69,257</u>	<u>160,244</u>

4. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable Activities	<u>56,042</u>	<u>7,318</u>	<u>5,897</u>	<u>69,257</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

The total trustees remuneration including pension contribution for 2025 was £36,697 (2024 - £36,715).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024 - £0). No charity trustee received payment for professional or other services supplied to the charity (2024 - £0)

The remuneration paid to the reverends represents a stipend for their services as ministers for the church.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

	31/3/25	31/3/24
	£	£
Wages and salaries	36,697	36,715
	<u>36,697</u>	<u>36,715</u>

The average monthly number of employees during the year was as follows:

	31/3/25	31/3/24
Church minister	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	173,882
EXPENDITURE ON	
Charitable activities	
Charitable Activities	168,946
Other	41
Total	<u>168,987</u>
NET INCOME	4,895
RECONCILIATION OF FUNDS	
Total funds brought forward	32,364
TOTAL FUNDS CARRIED FORWARD	<u><u>37,259</u></u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2024	720,316	59,035	15,953	795,304
Disposals	(393,013)	-	-	(393,013)
At 31 March 2025	<u>327,303</u>	<u>59,035</u>	<u>15,953</u>	<u>402,291</u>
DEPRECIATION				
At 1 April 2024	482,521	44,965	15,953	543,439
Charge for year	-	29	-	29
Eliminated on disposal	(233,056)	-	-	(233,056)
At 31 March 2025	<u>249,465</u>	<u>44,994</u>	<u>15,953</u>	<u>310,412</u>
NET BOOK VALUE				
At 31 March 2025	<u>77,838</u>	<u>14,041</u>	-	<u>91,879</u>
At 31 March 2024	<u>237,795</u>	<u>14,070</u>	-	<u>251,865</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31/3/25	31/3/24
		£	£
Other debtors		<u>10,830</u>	<u>18,253</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31/3/25	31/3/24
		£	£
Bank loans and overdrafts (see note 12)		16,136	15,551
Taxation and social security		3,023	3,010
Other creditors		<u>130,469</u>	<u>195,155</u>
		<u>149,628</u>	<u>213,716</u>
11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			
		31/3/25	31/3/24
		£	£
Bank loans (see note 12)		<u>24,204</u>	<u>38,877</u>
12. LOANS			
An analysis of the maturity of loans is given below:			
		31/3/25	31/3/24
		£	£
Amounts falling due within one year on demand:			
Mortgage		16,136	15,551
Payable to trustees		<u>128,099</u>	<u>192,785</u>
		<u>144,235</u>	<u>208,336</u>
Amounts falling between one and two years:			
Mortgage - 1-2 years		<u>16,136</u>	<u>15,551</u>
Amounts falling due between two and five years:			
Mortgage - 2-5 years		<u>8,068</u>	<u>23,326</u>
13. MOVEMENT IN FUNDS			
		Net	At
	At 1.4.24	movement	31.3.25
	£	in funds	£
Unrestricted funds		£	
General fund	37,259	(58,633)	(21,374)
	<u>37,259</u>	<u>(58,633)</u>	<u>(21,374)</u>
TOTAL FUNDS	<u>37,259</u>	<u>(58,633)</u>	<u>(21,374)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	101,640	(160,273)	(58,633)
TOTAL FUNDS	<u>101,640</u>	<u>(160,273)</u>	<u>(58,633)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	32,364	4,895	37,259
TOTAL FUNDS	<u>32,364</u>	<u>4,895</u>	<u>37,259</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	173,882	(168,987)	4,895
TOTAL FUNDS	<u>173,882</u>	<u>(168,987)</u>	<u>4,895</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	32,364	(53,738)	(21,374)
TOTAL FUNDS	<u>32,364</u>	<u>(53,738)</u>	<u>(21,374)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	275,522	(329,260)	(53,738)
TOTAL FUNDS	<u>275,522</u>	<u>(329,260)</u>	<u>(53,738)</u>

14. RELATED PARTY DISCLOSURES

Trustees have lent the charity £128,099 (2024: £192,785). There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

EIKOKU IESU NO MITAMA KYOKAI

England & Wales - Charity number 1088146

Accounts

**Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Eikoku Iesu No Mitama Kyokai**

George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

	Page
Review of the activities	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14

Eikoku Iesu No Mitama Kyokai

Review of the activities for the Year Ended 31 March 2024

The church has 2 chapels (one in London, UK and one in Tokyo, Japan). There is also one meeting place in San Francisco, USA; one in Switzerland; one in Spain; one in Portugal and one in Italy.

In Japan there are 16 meeting places: Nagoya, Hakodate, Sapporo, Yokohama, Himeji, Kurayoshi, Takamatsu, Sado island, 2 in Osaka, 2 in Kochi and 4 in Tokyo (Shibuya, Kamata, Akikawa and Suginami).

76 (101 in 2023) people were baptised in this fiscal year.

The annual convention took place at the London church over the Easter weekend of 30 & 31 March 2024.

**Trustees' Report
for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 2019).

**Trustees' Report
for the Year Ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

Public benefit

In the year April 2023 to March 2024, pandemic restrictions on travel were lifted in Japan and in May and August four people from Japan and Germany came directly from the airport to the church for their baptisms. On 23 Oct four people, who had arrived from Paris 3 hours ago, came for their baptisms and on 31 Oct three people who were returning to Japan the next day came for their baptisms. On 12 Nov a lady flew to London, came to the church and prayed and flew back to Japan the next morning after less than 24 hours here. One of the 23 Oct people contacted us out of the blue on 2 Feb to say he has flown in from Japan with a friend who wishes to be baptised, so they both came to church that day and the friend was baptised, then they attended Sunday Service on 4 Feb. After Sunday Service on 11 Feb, a member of the congregation picked up her nephew and his friend upon their arrival at Heathrow airport and drove them straight to the church where they were both baptised. In this way people are travelling all the way to the London church for their baptism, even from the other side of the world.

The reverends were asked to go to Luxembourg by Ms S who walked around in pouring rain to find the rivers there. Revs Yoshiko and Megumi went from 30 Aug to 1 Sep and met a man who was travelling around Europe on motorbike from Germany and only in Luxembourg for 3 hours. After prayer, we accompanied him to his bike because he was worried it may have been stolen. It turned out to be safely where he left it against a wall, one minute from the river Ms S found. He was so overjoyed and eager to be baptised immediately that he changed into swimwear in the cover of nearby trees and became the first baptism in Luxembourg. We then had nice fellowship for the remainder of his 3 hours and he has been in touch since, saying his dream is to come to the London church.

In Japan on 8 Oct the first church service took place at the new Sapporo meeting place and prayer was done with all the congregation in that city. In July many baptisms were done at the meeting place in southern Osaka over 2 days and a church service was held there. In the spring a church member moved into a new house in north Osaka and decided to spend the summer renovating one floor of it with the interior of the London church as her inspiration and on 1 Oct the first church service was held there.

From 8 to 11 May, Rev Yoshiko flew to Tottori and the church member in charge of the Kurayoshi meeting place drove her from the airport. They stopped at 6 cities for people's prayers before arriving at Kochi, where the first church service at its 2nd meeting place was held. On 3 Feb Ms F, who fell into a coma after a stroke in Dec 2021 but miraculously regained consciousness in April 2022, sadly passed away. At her funeral Ms F's nephew said he would like to be baptised immediately, however it was getting late so an appointment was made for 17 March. Rev Yoshiko conducted his baptism and the family members who were attending said they saw Ms F standing with them and watching.

In the summer, Revs Satoshi and Yoshiko travelled every week to the meeting places in Nagoya, Sado, Osaka, Hakodate, Takamatsu and Kochi and there were baptisms at every place. The congregations in Nagano, Kyushu and Ashiya were also very active and the man who in Oct 2022 became the first baptism in Ashiya is now one of the most enthusiastic members and told us in Jan 2024 that he has been preaching the gospel to everyone he knows and one of them would like to be baptised.

From 2 to 4 July Rev Satoshi went to Sweden for the first time in 5 years, for the baptism of 2 people who had been waiting several months. From 20 to 23 Nov Revs Yoshiko and Megumi went to Gran Canaria for the first time since 2019 and reunited with the church member there, who is in his 80s. He is very actively preaching the gospel and 7 people of 6 nationalities were baptised. From 3 to 7 Sep the annual Portugal gospel trip took place and 7 people were baptised and 22 people prayed with us for the first time. In June a thanksgiving ceremony was conducted at Ms T's restaurant in Switzerland and there was a baptism. In September Rev Megumi and Ms T travelled by train from Switzerland to Como, Milan, Florence and into Pisa where a church service was held at the home of Ms M who was baptised a year ago. Two people were baptised and many people prayed with us, including three priests of the local church to whom Ms M requested, "Come in and meet my reverend". At the end of 2023 (having been in the UK, Japan and a handful of countries in Europe) we looked back on all the baptisms and the people we prayed with for the first time in this one year, and they made up a total of 52 nationalities from across 6 continents - a quarter of the world's nations.

**Trustees' Report
for the Year Ended 31 March 2024**

As always, closer to home we held great appreciation for our local community. The congregation come to us from far and wide, but the church's neighbours are always a precious constant and we are very grateful for the many and varied ways they help and support us. A neighbour had donated cake for a baptism on 5 Aug and a week later she met the church member from Scotland who comes to attend church once a month and told her, "I am always receiving blessings from being close by". Another neighbour wrote us a message, "I was deeply touched with your kindness and the prayer for me. I'm blessed with such wonderful and kind neighbours!". A local religious leader said to us on the street in Nov 2023, "You have done so much for us and we appreciate it very much". A neighbour, who is in daily contact with us, often says "May the church be blessed for ever". We look forward to serving our neighbourhood and indeed anyone around the world for many years to come.

Social investments

In accordance with the Trust Deed the Charity has the power to make any investments which the Trustees see fit.

FINANCIAL REVIEW

Reserves policy

The current level of free reserves, being the unrestricted funds not committed or invested in tangible fixed assets, is negative. The trustees have set a target level of free reserves of £180,000 which equates to 9 months of resources expended. This will enable the Charity to continue its current activities and allow it to respond quickly in the event of an emergency. The reserves policy will be reviewed annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

Eikoku Iesu No Mitama Kyokai is governed by its charitable trust deed dated 1 July 2001.

Organisation

The Trustees meet on a regular basis throughout the year to administer the Charity.

Risk management

The trustees have identified the major risks affecting the Charity and are taking necessary steps to monitor and control these risks to mitigate any impact they may have on the Charity in the future. The risks are reviewed on an ongoing basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1088146

Principal address

27 Valley Drive
London
NW9 9NJ

Trustees

Rev S Kawamura
Rev Y Kawamura
Rev M Kawamura
Ms M Koshino (resigned 8.5.24)
Mrs S Shikayama
Ms M Mackie
Mr R Tahara (resigned 26.11.23)
Ms S Tsuruoka (appointed 25.11.23)
Ms M D Kawamura (appointed 8.6.24)

**Trustees' Report
for the Year Ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

Approved by order of the board of trustees on 10 December 2024 and signed on its behalf by:

Rev S Kawamura - Trustee

**Independent Examiner's Report to the Trustees of
Eikoku Iesu No Mitama Kyokai**

Independent examiner's report to the trustees of Eikoku Iesu No Mitama Kyokai

I report to the charity trustees on my examination of the accounts of Eikoku Iesu No Mitama Kyokai (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Richard Dilley FCA FCCA

George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

23 December 2024

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	<u>173,882</u>	<u>142,447</u>
EXPENDITURE ON			
Charitable activities	3		
Charitable Activities		168,946	170,876
Other		<u>41</u>	<u>54</u>
Total		<u>168,987</u>	<u>170,930</u>
NET INCOME/(EXPENDITURE)		4,895	(28,483)
RECONCILIATION OF FUNDS			
Total funds brought forward		32,364	60,847
TOTAL FUNDS CARRIED FORWARD		<u><u>37,259</u></u>	<u><u>32,364</u></u>

Eikoku Iesu No Mitama Kyokai

**Balance Sheet
31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	8	251,865	251,906
CURRENT ASSETS			
Debtors	9	18,253	1,575
Cash at bank		19,734	7,036
		<u>37,987</u>	<u>8,611</u>
CREDITORS			
Amounts falling due within one year	10	(213,716)	(175,476)
		<u>(175,729)</u>	<u>(166,865)</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		76,136	85,041
CREDITORS			
Amounts falling due after more than one year	11	(38,877)	(52,677)
		<u>(38,877)</u>	<u>(52,677)</u>
NET ASSETS		<u>37,259</u>	<u>32,364</u>
FUNDS	13		
Unrestricted funds		37,259	32,364
		<u>37,259</u>	<u>32,364</u>
TOTAL FUNDS		<u>37,259</u>	<u>32,364</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 December 2024 and were signed on its behalf by:

Rev S Kawamura - Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

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

The depreciation rates in use are as follows:-

Fixtures, fittings and equipment	25%
Motor vehicles	25%

The freehold property has not been depreciated as the trustees consider the residual value to be higher than the written down value.

Taxation

The charity is exempt from 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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. DONATIONS AND LEGACIES

	2024 £	2023 £
Donations, gifts and deed of covenants	141,465	128,237
Gift aid	32,417	14,210
	<u>173,882</u>	<u>142,447</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable Activities	<u>97,229</u>	<u>71,717</u>	<u>168,946</u>

4. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable Activities	<u>53,040</u>	<u>12,885</u>	<u>5,792</u>	<u>71,717</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

The total trustees remuneration including pension contribution for 2024 was £36,715 (2022 - £36,220).

The total employee benefits including pension contributions of the key management personal were £12,752 (2023: £12,830).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023 - £0). No charity trustee received payment for professional or other services supplied to the charity (2023 - £0)

The remuneration paid to the reverends represents a stipend for thier services as ministers for the church.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. STAFF COSTS

	2024 £	2023 £
Wages and salaries	36,715	36,220
	<u>36,715</u>	<u>36,220</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Church minister	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	142,447
EXPENDITURE ON	
Charitable activities	
Charitable Activities	170,876
Other	54
Total	<u>170,930</u>
NET INCOME/(EXPENDITURE)	(28,483)
RECONCILIATION OF FUNDS	
Total funds brought forward	60,847
TOTAL FUNDS CARRIED FORWARD	<u><u>32,364</u></u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2023 and 31 March 2024	720,316	59,035	15,953	795,304
DEPRECIATION				
At 1 April 2023	482,521	44,924	15,953	543,398
Charge for year	-	41	-	41
At 31 March 2024	482,521	44,965	15,953	543,439
NET BOOK VALUE				
At 31 March 2024	<u>237,795</u>	<u>14,070</u>	-	<u>251,865</u>
At 31 March 2023	<u>237,795</u>	<u>14,111</u>	-	<u>251,906</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Other debtors		18,253	1,575
		<u> </u>	<u> </u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Bank loans and overdrafts (see note 12)		15,551	15,050
Taxation and social security		3,010	2,973
Other creditors		195,155	157,453
		<u> </u>	<u> </u>
		213,716	175,476
		<u> </u>	<u> </u>
11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		2024	2023
		£	£
Bank loans (see note 12)		38,877	52,677
		<u> </u>	<u> </u>
12. LOANS			
An analysis of the maturity of loans is given below:			
		2024	2023
		£	£
Amounts falling due within one year on demand:			
Mortgage		15,551	15,050
Payable to trustees		192,785	155,251
		<u> </u>	<u> </u>
		208,336	170,301
		<u> </u>	<u> </u>
Amounts falling between one and two years:			
Mortgage - 1-2 years		15,551	15,050
		<u> </u>	<u> </u>
Amounts falling due between two and five years:			
Mortgage - 2-5 years		23,326	37,627
		<u> </u>	<u> </u>
13. MOVEMENT IN FUNDS			
		Net	At
	At 1.4.23	movement	31.3.24
	£	in funds	£
Unrestricted funds		£	
General fund	32,364	4,895	37,259
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	32,364	4,895	37,259
	<u> </u>	<u> </u>	<u> </u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	173,882	(168,987)	4,895
TOTAL FUNDS	<u>173,882</u>	<u>(168,987)</u>	<u>4,895</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	60,847	(28,483)	32,364
TOTAL FUNDS	<u>60,847</u>	<u>(28,483)</u>	<u>32,364</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,447	(170,930)	(28,483)
TOTAL FUNDS	<u>142,447</u>	<u>(170,930)</u>	<u>(28,483)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	60,847	(23,588)	37,259
TOTAL FUNDS	<u>60,847</u>	<u>(23,588)</u>	<u>37,259</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	316,329	(339,917)	(23,588)
TOTAL FUNDS	<u>316,329</u>	<u>(339,917)</u>	<u>(23,588)</u>

14. RELATED PARTY DISCLOSURES

Trustees have lent the charity £192,785 (2023: £155,251). There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

EIKOKU IESU NO MITAMA KYOKAI

England & Wales - Charity number 1088146

Accounts

**Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Eikoku Iesu No Mitama Kyokai**

George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

	Page
Reference and Administrative Details	1
Review of the activities	2
Trustees' Report	3 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

**Reference and Administrative Details
for the Year Ended 31 March 2023**

TRUSTEES	Rev S Kawamura Rev Y Kawamura Rev M Kawamura Ms M Koshino Mrs S Shikayama Ms M Mackie Mr R Tahara
PRINCIPAL ADDRESS	27 Valley Drive London NW9 9NJ
REGISTERED CHARITY NUMBER	1088146
INDEPENDENT EXAMINER	George Hay Partnership LLP Chartered Accountants Brigham House High Street Biggleswade Bedfordshire SG18 0LD
SOLICITORS	Mr Sohail Afzal SHAAD Linton House 39-51 Highgate Road London NW5 1RS
BANKERS	Barclays Bank PLC Kensington and Chelsea

**Review of the activities
for the Year Ended 31 March 2023**

The church has 2 chapels (one in London, UK and one in Tokyo, Japan). There is also one meeting place in San Francisco, USA; one in Switzerland; one in Spain; one in Portugal and one in Italy.

In Japan there are 14 meeting places: Hakodate, Nagoya, Osaka, Yokohama, Himeji, Kurayoshi, Takamatsu, Sado island, 2 in Kochi and 4 in Tokyo (Shibuya, Kamata, Akikawa and Suginami).
101 (61 in 2022) people were baptised in this fiscal year.

There was no annual convention due to ongoing Covid-19 restrictions on entering Japan.

**Trustees' Report
for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

At the London church, the floor of the baptism changing rooms fell through due to damp from leaking rainwater. The congregation was disappointed when the insurance company said the repair work is not covered, but some members kindly made donations that contributed to the cost and it was completed in December. Everyone eagerly anticipated the first baptism after it, and on 11 February a man from Cambridge was baptised and very happy to hear he was the first to use the new changing rooms. The next day, a man came to the church from Peterborough and was baptised in the morning then stayed to attend Sunday Service. The next Sunday a lady did the same thing and testified that she had been seeking this salvation for a long time and was unable to stop crying as she realised she's found it.

There was a rare 3 days in July where there were no appointments at the London church, so we hoped to visit our congregation in Portugal or Spain but the flights were very expensive. Geneva was a much cheaper destination so we went there. Starting with the taxi driver who drove us from Geneva airport, nearly everyone we encountered prayed with us and at Lake Geneva a Swiss man we met when he happened to swim past was joyfully baptised. He was our first baptism in mainland Europe since 2019 and we felt its significance, so we went again in September. Three people were baptised in Lake Geneva and the many people who prayed asked us to visit more often/live here including a taxi driver we met again who told us, "I prayed with you in July and things went good. Can we pray again".

In September we were finally able to go to Portugal and reunite with our congregation there. A couple in their 90s, who has encouraged us in our mission for 30 years, waited for Reverend Yoshiko to return from baptisms and their enthusiastic clapping expressing their joy for the newly baptised was very inspiring. 14 people of 7 different nationalities were baptised in 4 days. 2 weeks later Reverend Megumi was invited to Pisa in Italy by Ms N who is in charge of the Akikawa meeting place in Japan, as her friend wished to be baptised. This friend was baptised at a beach located seconds away from her restaurant and immediately after it she requested prayer there and her staff joined. Shortly after, Ms N was offered a new job at a company located in the southern island of Okinawa in Japan. The CEO prayed in November and in the first week of January he invited Reverend Satoshi to conduct a prayer for the office and his family prayed there. Everyone was overjoyed that our church is now active from the far north of Japan (Hakodate) to the far south. In March when the company opened a Tokyo office, the CEO and Ms N requested Reverends Satoshi and Yoshiko to conduct a prayer and invited the owner of the entire office building to the ceremony and she joyfully attended and prayed.

Elsewhere in Japan the gospel continued to spread in Tokyo and the other meeting places. In the summer we went to a different city every week and the many people who were baptised included people from Afghanistan, America, Brazil, China, Indonesia, Nepal and Turkey. Despite Reverend Satoshi's home city of Kochi already having a meeting place, a church member always requests prayer at his office and in March it officially became the second meeting place there. Immediately after it was decided, the church member took Reverend Satoshi to visit the nearby area and several people prayed. Reverend Yoshiko's home city of Ashiya also saw a huge milestone in October. Her cousin often requests prayer at his restaurant and we kept bumping into his regular customer. In October we met him again and he said the nearest baptism place of Osaka is too far for him, but Reverend Yoshiko's cousin suggested a beach in Ashiya. The next day (17 October) this man's baptism became the first ever in Ashiya. Two days later he messaged, "When I opened the door of the restaurant and saw you sitting there I knew you would preach the gospel to me as usual, and I considered running away. However, the day after my baptism a long-term problem was miraculously resolved so I am glad I didn't!". He is now a regular member of the congregation in Ashiya and testified that he makes a point of scheduling important events for the day after praying with the reverend. A man in Singapore heard about the gospel and decided to fly to Tokyo when Reverends Satoshi and Yoshiko were there in March. He was joyfully baptised with the person who preached the gospel to him witnessing, and soon afterwards he requested us to visit Singapore within the year 2023.

**Trustees' Report
for the Year Ended 31 March 2023**

OBJECTIVES AND ACTIVITIES

Social Investments

In accordance with the Trust Deed the Charity has the power to make any investments which the Trustees see fit.

FINANCIAL REVIEW

Reserves policy

The current level of free reserves, being the unrestricted funds not committed or invested in tangible fixed assets, is negative. The trustees have set a target level of free reserves of £180,000 which equates to 9 months of resources expended. This will enable the Charity to continue its current activities and allow it to respond quickly in the event of an emergency. The reserves policy will be reviewed annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

Eikoku Iesu No Mitama Kyokai is governed by its charitable trust deed dated 1 July 2001.

Organisation

The Trustees meet on a regular basis throughout the year to administer the Charity.

Risk management

The trustees have identified the major risks affecting the Charity and are taking necessary steps to monitor and control these risks to mitigate any impact they may have on the Charity in the future. The risks are reviewed on an ongoing basis.

Approved by order of the board of trustees on 24 / 11 / 2023 and signed on its behalf by:



.....
Rev S Kawamura - Trustee

**Independent Examiner's Report to the Trustees of
Eikoku Iesu No Mitama Kyokai**

Independent examiner's report to the trustees of Eikoku Iesu No Mitama Kyokai

I report to the charity trustees on my examination of the accounts of Eikoku Iesu No Mitama Kyokai (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Richard Dilley FCA FCCA

George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

24 November 2023

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	142,447	139,770
EXPENDITURE ON			
Charitable activities	3		
Charitable Activities		170,876	140,191
Other		330	28,885
Total		171,206	169,076
NET INCOME/(EXPENDITURE)		(28,759)	(29,306)
RECONCILIATION OF FUNDS			
Total funds brought forward		60,847	90,153
TOTAL FUNDS CARRIED FORWARD		32,088	60,847

Elkoku Iesu No Mitama Kyokai

**Balance Sheet
31 March 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	8	251,630	251,960
CURRENT ASSETS			
Debtors	9	1,575	1,575
Cash at bank		7,036	5,358
		<u>8,611</u>	<u>6,933</u>
CREDITORS			
Amounts falling due within one year	10	(175,476)	(131,480)
		<u>(166,865)</u>	<u>(124,547)</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		84,765	127,413
CREDITORS			
Amounts falling due after more than one year	11	(62,677)	(66,566)
		<u>32,088</u>	<u>60,847</u>
NET ASSETS			
FUNDS	13		
Unrestricted funds		32,088	60,847
TOTAL FUNDS		<u>32,088</u>	<u>60,847</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24/11/2023 and were signed on its behalf by:


.....
Rev S Kawamura - Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

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

The depreciation rates in use are as follows:-

Fixtures, fittings and equipment	25%
Motor vehicles	25%

The freehold property has not been depreciated as the trustees consider the residual value to be higher than the written down value.

Taxation

The charity is exempt from 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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations, gifts and deed of covenants	128,237	124,028
Gift aid	14,210	15,742
	<u>142,447</u>	<u>139,770</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 4)	Totals
	£	£	£
Charitable Activities	<u>106,999</u>	<u>63,877</u>	<u>170,876</u>

4. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable Activities	<u>45,238</u>	<u>8,489</u>	<u>10,150</u>	<u>63,877</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

The total trustees remuneration including pension contribution for 2022 was £36,220 (2022 - £35,516).

The total employee benefits including pension contributions of the key management personal were £12,830 (2022: £12,586).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022 - £0). No charity trustee received payment for professional or other services supplied to the charity (2022 - £0)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	36,220	35,516
	<u>36,220</u>	<u>35,516</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Church minister	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES					Unrestricted fund £
INCOME AND ENDOWMENTS FROM Donations and legacies					139,770
EXPENDITURE ON Charitable activities Charitable Activities					140,191
Other					28,885
Total					<u>169,076</u>
NET INCOME/(EXPENDITURE)					(29,306)
RECONCILIATION OF FUNDS Total funds brought forward					90,153
TOTAL FUNDS CARRIED FORWARD					<u><u>60,847</u></u>
8. TANGIBLE FIXED ASSETS					
	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £	
COST At 1 April 2022 and 31 March 2023	720,316	59,035	15,953	795,304	
DEPRECIATION At 1 April 2022	482,521	44,870	15,953	543,344	
Charge for year	-	330	-	330	
At 31 March 2023	482,521	45,200	15,953	543,674	
NET BOOK VALUE At 31 March 2023	<u>237,795</u>	<u>13,835</u>	-	<u>251,630</u>	
At 31 March 2022	<u>237,795</u>	<u>14,165</u>	-	<u>251,960</u>	

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2023	2022
		£	£
Other debtors		1,575	1,575
		<u> </u>	<u> </u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2023	2022
		£	£
Bank loans and overdrafts (see note 12)		15,050	19,041
Taxation and social security		2,973	2,885
Other creditors		157,453	109,554
		<u> </u>	<u> </u>
		<u>175,476</u>	<u>131,480</u>
11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			
		2023	2022
		£	£
Bank loans (see note 12)		52,677	66,566
		<u> </u>	<u> </u>
12. LOANS			
An analysis of the maturity of loans is given below:			
		2023	2022
		£	£
Amounts falling due within one year on demand:			
Mortgage		15,050	19,041
Payable to trustees		155,251	107,814
		<u> </u>	<u> </u>
		<u>170,301</u>	<u>126,855</u>
Amounts falling between one and two years:			
Mortgage - 1-2 years		15,050	14,792
		<u> </u>	<u> </u>
Amounts falling due between two and five years:			
Mortgage - 2-5 years		37,627	44,377
		<u> </u>	<u> </u>
Amounts falling due in more than five years:			
Repayable by instalments:			
Mortgage more 5 yr by instal		-	7,397
13. MOVEMENT IN FUNDS			
		At 1.4.22	At
		£	31.3.23
			£
Unrestricted funds			
General fund	60,847	(28,759)	32,088
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>60,847</u>	<u>(28,759)</u>	<u>32,088</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,447	(171,206)	(28,759)
TOTAL FUNDS	<u>142,447</u>	<u>(171,206)</u>	<u>(28,759)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	90,153	(29,306)	60,847
TOTAL FUNDS	<u>90,153</u>	<u>(29,306)</u>	<u>60,847</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,770	(169,076)	(29,306)
TOTAL FUNDS	<u>139,770</u>	<u>(169,076)</u>	<u>(29,306)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	90,153	(58,065)	32,088
TOTAL FUNDS	<u>90,153</u>	<u>(58,065)</u>	<u>32,088</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	282,217	(340,282)	(58,065)
TOTAL FUNDS	<u>282,217</u>	<u>(340,282)</u>	<u>(58,065)</u>

14. RELATED PARTY DISCLOSURES

Trustees have lent the charity £155,251 (2022: £107,814).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

EIKOKU IESU NO MITAMA KYOKAI

England & Wales - Charity number 1088146

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 March 2022

for
Eikoku Iesu No Mitama Kyokai

George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

	Page
Reference and Administrative Details	1
Review of the activities	2
Trustees' Report	3 to 5
Independent Examiner's Report	6
<hr/>	
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14

**Reference and Administrative Details
for the Year Ended 31 March 2022**

TRUSTEES

Rev S Kawamura
Rev Y Kawamura
Rev M Kawamura
Ms M Koshino
Mrs S Shikayama
Ms M Mackie
Mr R Tahara

PRINCIPAL ADDRESS

27 Valley Drive
London
NW9 9NJ

**REGISTERED CHARITY
NUMBER**

1088146

INDEPENDENT EXAMINER

George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

SOLICITORS

Mr Sohail Afzal
SHAAD
Linton House
39-51 Highgate Road
London NW5 1RS

BANKERS

Barclays Bank PLC
Kensington and Chelsea

**Review of the activities
for the Year Ended 31 March 2022**

The church has 2 chapels (one in London, UK and one in Tokyo, Japan). There is also one meeting place in San Francisco, USA; one in Switzerland; one in Spain; one in Portugal and one in Italy. In Japan there are 14 meeting places: Hakodate, Nagoya, Osaka, Kyoto, Yokohama, Himeji, Kurayoshi, Takamatsu, Kochi, Sado island and 4 in Tokyo (Shibuya, Kamata, Akikawa and Suginami). 61 (56 in 2021) people were baptised in this fiscal year.

**Trustees' Report
for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 2019).

**Trustees' Report
for the Year Ended 31 March 2022**

OBJECTIVES AND ACTIVITIES

Public benefit

During this year under the ongoing pandemic, in the UK attendance at places of worship was thankfully allowed to continue under socially distanced guidelines. During easing of restrictions we were able to be here to welcome anyone to church as well as once again be there amongst the public, as and whenever needed, and felt a renewed appreciation for being of service in person. We were, however, disappointed that this year again the ongoing travel restrictions prevented us from being able to visit our Europe and San Francisco congregations. We prayed and communicated with them via telephone and email.

In Japan during this year there were periodic declarations of State of Emergency, especially in Tokyo which has the largest population. Therefore the decision was taken to hold services not always at the Tokyo church but rotated between there and 4 other meeting places in Tokyo in order to reach out to more communities. As a result of this increased activity the baptism pool was moved in November 2021 to the Suginami meeting place and in Akikawa, where there is a large international community, new people would receive baptism and/or join us in prayer every time a church service was held there.

The following is a detailed description of other activities of the three Reverends when they were in Japan carrying out their work for the Objects of the Charity:

In April 2021, we had a service at the Kyoto meeting place after which the family moved to Vietnam.

We happened to meet the mayor of Nagoya at a rally and he was greatly happy to hear Reverends have been coming from a church in the UK to preach the gospel in his city and he prayed with us. He then immediately announced this to his supporters and some of them also prayed.

We went to Kanuma in Tochigi prefecture for the first time and some people prayed. Reverend Satoshi had a traffic accident and his solicitor who helped him in the aftermath prayed. One man received the baptism at the Kochi meeting place.

In May Reverend Satoshi preached the gospel in Fukui and Ishikawa Prefectures and baptisms were done in many places.

In June we went to Nagano Prefecture where we have several congregations. There is not yet a meeting place but many new people always join us in prayer here. In Nagasaki one man received the baptism.

In July the Reverends travelled to Tottori, Shimane, Sado, Ishikawa and Hakodate and many people received the baptism.

In August the gospel was preached in Osaka and Aichi and many people received the salvation.

In September Reverend Satoshi went to Aomori for the first time and some people prayed there.

In December Christmas services were held at as many meeting places as possible, often on consecutive days.

Two days after the Kochi Christmas service, one member of the congregation suffered a stroke and she fell into a coma. Although ICUs at hospitals in Japan have been sealed to all but medical professionals since the start of the pandemic, at her mother's insistence the hospital allowed the Reverends to perform a prayer for the patient there as the doctors had predicted she would pass away within a few days.

(However she remained in a coma till early April 2022, and on 13 April 2022 she came out of ICU so the Reverends and family members went to visit her in hospital. This now fully conscious patient had been preaching the gospel to her rather reluctant sister for many years, but when the sister saw this miraculous recovery she requested the Reverends to go straight from the hospital to conduct her own baptism, encouraged by the patient who remained in hospital and which was witnessed by their joyful mother.)

In January 2022 the Reverends went to Nagasaki for prayer and Nagoya and Osaka for church services.

**Trustees' Report
for the Year Ended 31 March 2022**

OBJECTIVES AND ACTIVITIES

Social investments

In accordance with the Trust Deed the Charity has the power to make any investments which the Trustees see fit.

FINANCIAL REVIEW

Reserves policy

The current level of free reserves, being the unrestricted funds not committed or invested in tangible fixed assets, is negative. The trustees have set a target level of free reserves of £180,000 which equates to 9 months of resources expended. This will enable the Charity to continue its current activities and allow it to respond quickly in the event of an emergency. The reserves policy will be reviewed annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

Eikoku Iesu No Mitama Kyokai is governed by its charitable trust deed dated 1 July 2001.

Organisation

The Trustees meet on a regular basis throughout the year to administer the Charity.

Risk management

The trustees have identified the major risks affecting the Charity and are taking necessary steps to monitor and control these risks to mitigate any impact they may have on the Charity in the future. The risks are reviewed on an ongoing basis.

Approved by order of the board of trustees on 19 / 12 / 2022 and signed on its behalf by:



.....
Rev S Kawamura - Trustee

**Independent Examiner's Report to the Trustees of
Eikoku Iesu No Mitama Kyokai**

Independent examiner's report to the trustees of Eikoku Iesu No Mitama Kyokai

I report to the charity trustees on my examination of the accounts of Eikoku Iesu No Mitama Kyokai (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

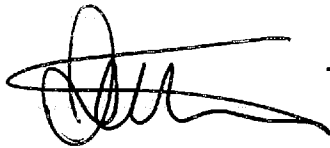
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. ~~the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.~~

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Richard Dilley FCA FCCA
George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

Date: 21/12/2022

Eikoku Iesu No Mitama Kyokai

Statement of Financial Activities
for the Year Ended 31 March 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	139,770	181,335
EXPENDITURE ON			
Charitable activities	3		
Charitable Activities		140,191	163,864
Other		28,885	28,930
Total		<u>169,076</u>	<u>192,794</u>
NET INCOME/(EXPENDITURE)		(29,306)	(11,459)
RECONCILIATION OF FUNDS			
Total funds brought forward		90,153	101,612
TOTAL FUNDS CARRIED FORWARD		<u>60,847</u>	<u>90,153</u>

The notes form part of these financial statements

Eikoku Iesu No Mitama Kyokai

Balance Sheet
31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	8	251,960	280,845
CURRENT ASSETS			
Debtors	9	1,575	1,575
Cash at bank		5,358	23,867
		<u>6,933</u>	<u>25,442</u>
CREDITORS			
Amounts falling due within one year	10	(131,480)	(109,727)
NET CURRENT ASSETS		<u>(124,547)</u>	<u>(84,285)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		127,413	196,560
CREDITORS			
Amounts falling due after more than one year	11	(66,566)	(106,407)
NET ASSETS		<u>60,847</u>	<u>90,153</u>
FUNDS	13		
Unrestricted funds		60,847	90,153
TOTAL FUNDS		<u>60,847</u>	<u>90,153</u>

The financial statements were approved by the Board of Trustees and authorised for issue on19/12/2022..... and were signed on its behalf by:


.....
S Kawamura - Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

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

The depreciation rates in use are as follows:-

Freehold land and buildings	4%
Fixtures, fittings and equipment	25%
Motor vehicles	25%

Taxation

The charity is exempt from 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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

2. DONATIONS AND LEGACIES

	2022 £	2021 £
Donations, gifts and deed of covenants	124,028	181,335
Gift aid	15,742	-
	<u>139,770</u>	<u>181,335</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable Activities	<u>93,047</u>	<u>47,144</u>	<u>140,191</u>

4. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable Activities	<u>37,915</u>	<u>7,986</u>	<u>1,243</u>	<u>47,144</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

The total trustees remuneration including pension contribution for 2022 was £35,516 (2021 - £35,412).

The total employee benefits including pension contributions of the key management personal were £12,586 (2021: £13,093).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021 - £0). No charity trustee received payment for professional or other services supplied to the charity (2021 - £0)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. STAFF COSTS

	2022 £	2021 £
Wages and salaries	35,516	35,412
	<u>35,516</u>	<u>35,412</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Church minister	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	181,335
EXPENDITURE ON	
Charitable activities	
Charitable Activities	163,864
Other	28,930
Total	<u>192,794</u>
NET INCOME/(EXPENDITURE)	<u>(11,459)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	101,612
TOTAL FUNDS CARRIED FORWARD	<u><u>90,153</u></u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2021 and 31 March 2022	720,316	59,035	15,953	795,304
DEPRECIATION				
At 1 April 2021	453,708	44,798	15,953	514,459
Charge for year	28,813	72	-	28,885
At 31 March 2022	482,521	44,870	15,953	543,344
NET BOOK VALUE				
At 31 March 2022	<u>237,795</u>	<u>14,165</u>	<u>-</u>	<u>251,960</u>
At 31 March 2021	<u>266,608</u>	<u>14,237</u>	<u>-</u>	<u>280,845</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2022	2021
		£	£
Other debtors		1,575	1,575
		<u> </u>	<u> </u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2022	2021
		£	£
Bank loans and overdrafts (see note 12)		19,041	-
Taxation and social security		2,885	2,883
Other creditors		109,554	106,844
		<u> </u>	<u> </u>
		<u>131,480</u>	<u>109,727</u>
11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			
		2022	2021
		£	£
Bank loans (see note 12)		66,566	106,407
		<u> </u>	<u> </u>
12. LOANS			
An analysis of the maturity of loans is given below:			
		2022	2021
		£	£
Amounts falling due within one year on demand:			
Mortgage		19,041	-
Payable to trustees		107,814	103,094
		<u> </u>	<u> </u>
		<u>126,855</u>	<u>103,094</u>
Amounts falling between one and two years:			
Mortgage - 1-2 years		14,792	106,407
		<u> </u>	<u> </u>
Amounts falling due between two and five years:			
Mortgage - 2-5 years		44,377	-
		<u> </u>	<u> </u>
Amounts falling due in more than five years:			
Repayable by instalments:			
Mortgage more 5 yr by instal		7,397	-
		<u> </u>	<u> </u>
13. MOVEMENT IN FUNDS			
		At 1.4.21	At 31.3.22
		£	£
Unrestricted funds			
General fund	90,153	(29,306)	60,847
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>90,153</u>	<u>(29,306)</u>	<u>60,847</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,770	(169,076)	(29,306)
TOTAL FUNDS	<u>139,770</u>	<u>(169,076)</u>	<u>(29,306)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	101,612	(11,459)	90,153
TOTAL FUNDS	<u>101,612</u>	<u>(11,459)</u>	<u>90,153</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,335	(192,794)	(11,459)
TOTAL FUNDS	<u>181,335</u>	<u>(192,794)</u>	<u>(11,459)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	101,612	(40,765)	60,847
TOTAL FUNDS	<u>101,612</u>	<u>(40,765)</u>	<u>60,847</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	321,105	(361,870)	(40,765)
TOTAL FUNDS	<u>321,105</u>	<u>(361,870)</u>	<u>(40,765)</u>

14. RELATED PARTY DISCLOSURES

Trustees have lent the charity £107,814 (2021: £103,971).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

EIKOKU IESU NO MITAMA KYOKAI

England & Wales - Charity number 1088146

Accounts

Charity registration number 1088146

EIKOKU IESU NO MITAMA KYOKAI

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2021

EIKOKU IESU NO MITAMA KYOKAI
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

<u>INDEX</u>	<u>Page</u>
Legal and Administrative Information	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes forming part of the Financial Statements	7 - 12

EIKOKU IESU NO MITAMA KYOKAI

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2021

CONSTITUTION

Eikoku Iesu No Mitama Kyokai is governed by its charitable Trust Deed dated 1 July 2001.

TRUSTEES

The directors of the Charity are its Trustees and throughout this report are collectively referred to as the Trustees.

The Trustees who served during the year were as follows:

Reverend S Kawamura
Reverend Y Kawamura
Reverend M Kawamura
M Koshino
S Shikayama
M Mackie
R Tahara

REGISTERED OFFICE

27 Valley Drive
London
NW9 9NJ

INDEPENDENT EXAMINER

Anthony Epton
Goldwins
75 Maygrove Road
West Hampstead
London
NW6 2EG

BANKERS:

Barclays Bank PLC
Kensington and Chelsea

SOLICITORS:

Mr Sohail Afzal
SHAAD
Linton House
39-51 Highgate Road
London NW5 1RS

EIKOKU IESU NO MITAMA KYOKAI

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees are please to present their report together with the financial statements of the charity for the year ended 31 March 2021.

OBJECTS OF THE CHARITY

The objects of the Trust are to advance the Christian faith in the United Kingdom and elsewhere in accordance with the teaching of the late Bishop Jun Murai.

ORGANISATION

The Trustees meet on a regular basis throughout the year to administer the Charity.

INVESTMENT POWERS

In accordance with the Trust Deed the Charity has the power to make any investment which the Trustees see fit.

REVIEW OF THE ACTIVITIES

Church has eight meeting places in Japan that is Hakodate, Tokyo, Nagoya, Osaka, Himeji, Kurayoshi, Takamatsu, Kochi, one in UK, one in San Francisco USA, one in Switzerland, one in Spain, one in Portugal, one in Italy. 56 (172 in 2020) people were baptized in this fiscal year. There was no annual convention during the year due to Covid-19 pandemic restrictions. Church aim is to worship the God, to preach the gospel, to establish and maintain the church inside and outside of this country and keep the faith according to the teaching of the Bible and the late Bishop Rev. Jun Murai. Donation and offering comes from members only, mainly from England and Japan.

PUBLIC BENEFIT

The principal activities of the charity during the year continued to be to advance the Christian faith in the United Kingdom and elsewhere in accordance with the teaching of the late Bishop Jun Murai. The trustees are aware of the Charity Commission guidance on public benefit reporting as set out in Section 17 Charities Act 2011. The trustees believe that the charity achieves a public benefit by providing these services as detailed earlier in this report.

RESERVES POLICY

The current level of free reserves, being the unrestricted funds not committed or invested in tangible fixed assets, is negative. The trustees have set a target level of free reserves of £180,000 which equates to 9 months of resources expended. This will enable the Charity to continue its current activities and allow it to respond quickly in the event of an emergency. The reserves policy will be reviewed annually.

EIKOKU IESU NO MITAMA KYOKAI

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

RISK MANAGEMENT

The trustees have identified the major risks affecting the Charity and are taking necessary steps to monitor and control these risks to mitigate any impact they may have on the Charity in the future. The risks are reviewed on an ongoing basis.

By order of the Trustees on 16th October 2021.

A handwritten signature in black ink, consisting of a stylized 'S' followed by a horizontal line that tapers to the right.

Reverend Satoshi Kawamura
Trustee

EIKOKU IESU NO MITAMA KYOKAI

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EIKOKU IESU NO MITAMA KYOKAI

I report to the trustees on my examination of the accounts of the Eikoku Iesu No Mitama Kyokai (EINMK) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anthony Epton

**Anthony Epton BA FCA CTA FCIE
Goldwins
Chartered accountants
75 Maygrove Road
West Hampstead
London NW6 2EG**

1st April 2022

EIKOKU IESU NO MITAMA KYOKAI**Statement of financial activities (incorporating an income and expenditure account)****For the year ended 31 March 2021**

		2021		2020	
		Unrestricted	Total	Unrestricted	Total
		Funds	Funds	Funds	Funds
	Note	£	£	£	£
Income from:					
Donations and legacies	2	181,335	181,335	206,261	206,261
Investment income		-	-	-	-
Total income		<u>181,335</u>	<u>181,335</u>	<u>206,261</u>	<u>206,261</u>
Expenditure on:					
Charitable activities	3	192,794	192,794	223,077	223,077
Total expenditure		<u>192,794</u>	<u>192,794</u>	<u>223,077</u>	<u>223,077</u>
Net income / (expenditure) for the year	4	(11,459)	(11,459)	(16,816)	(16,816)
Transfers between funds		-	-	-	-
Net movement in funds		<u>(11,459)</u>	<u>(11,459)</u>	<u>(16,816)</u>	<u>(16,816)</u>
Reconciliation of funds:					
Total funds brought forward		101,612	101,612	118,428	118,428
Total funds carried forward		<u>90,153</u>	<u>90,153</u>	<u>101,612</u>	<u>101,612</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

EIKOKU IESU NO MITAMA KYOKAI**Balance sheet****As at 31 March 2021**

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets:					
Tangible assets	8		280,845		309,775
Current assets:					
Debtors	9	1,575		1,575	
Cash at bank and in hand		23,867		28,264	
		<u>25,442</u>		<u>29,839</u>	
Liabilities:					
Creditors: amounts falling due within one year	10	109,727		111,163	
Net current (liabilities)			<u>(84,285)</u>		<u>(81,324)</u>
Total assets less current liabilities			196,560		228,451
Creditors: amounts falling due more than one year	11		106,407		126,839
Net assets excluding pension asset / (liability)			<u>90,153</u>		<u>101,612</u>
Defined benefit pension scheme asset / (liability)			-		-
Total net assets	12		<u>90,153</u>		<u>101,612</u>
Funds	13				
Unrestricted funds:					
General funds		90,153		101,612	
Total unrestricted funds			<u>90,153</u>		<u>101,612</u>
Total funds			<u>90,153</u>		<u>101,612</u>

Approved by the trustees on 01/04/2022.
and signed on their behalf by:



Reverend S Kawamura
Trustee

The attached notes form part of the financial statements.

EIKOKU IESU NO MITAMA KYOKAI
Notes to the financial statements
For the year ended 31 March 2021

1 Accounting policies

a) Basis of preparation

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).

b) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Notes to the financial statements
For the year ended 31 March 2021

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 3.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold land and buildings	4 %
Fixtures, fittings and equipment	25 %
Motor vehicle	25 %

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Income from donations and legacies

	2021		2020	
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	£	£	£
Donations, gifts and deed of covenants	181,335	181,335	206,261	206,261
	181,335	181,335	206,261	206,261

EIKOKU IESU NO MITAMA KYOKAI
Notes to the financial statements
For the year ended 31 March 2021

3 Analysis of expenditure

	Charitable activities £	2021 Total £	2020 Total £
Staff costs	35,412	35,412	35,732
Direct cost			
Travel and subsistence	61,494	61,494	79,561
Gifts and donations	4,665	4,665	1,638
Support cost			
Printing, postage and stationary	943	943	1,047
Telephone	3,626	3,626	3,932
Legal and accountancy fee	6,118	6,118	4,690
Insurance	5,836	5,836	6,528
Rent, rates and ancillary maintenance cost	24,275	24,275	20,643
Flower and plants	145	145	4,888
Medical expenses	7,845	7,845	8,810
Sundry cost	5,749	5,749	15,685
Mortgage interest	1,450	1,450	3,080
Depreciation	28,930	28,930	30,071
Bank charges	6,306	6,306	6,772
Total expenditure 2021	<u>192,794</u>	<u>192,794</u>	<u>223,077</u>
Total expenditure 2020	<u>223,077</u>	<u>223,077</u>	

All of the expenditure £192,794 was unrestricted (2020:£223,077).

Analysis of expenditure-prior year

	Charitable activities £	2020 Total £	2019 Total £
Staff costs	35,732	35,732	35,372
Direct cost			
Travel and subsistence	79,561	79,561	80,270
Gifts and donations	1,638	1,638	3,280
Support cost			
Printing, postage and stationary	1,047	1,047	964
Telephone	3,932	3,932	4,206
Legal and accountancy fee	4,690	4,690	5,077
Insurance	6,528	6,528	6,713
Rent, rates and ancillary maintenance cost	20,643	20,643	19,488
Flower and plants	4,888	4,888	3,401
Medical expenses	8,810	8,810	5,064
Sundry cost	15,685	15,685	12,643
Mortgage interest	3,080	3,080	2,364
Depreciation	30,071	30,071	30,116
Bank charges	6,772	6,772	6,061
Total expenditure 2020	<u>223,077</u>	<u>223,077</u>	<u>215,019</u>

EIKOKU IESU NO MITAMA KYOKAI
Notes to the financial statements
For the year ended 31 March 2021

4 Net incoming resources for the year

This is stated after charging / crediting:

	2021	2020
	£	£
Examiner's Fees	1,950	1,950
Depreciation	28,930	30,071

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	35,412	35,782
Pension	-	(50)
	35,412	35,732

The total employee benefits including pension contributions of the key management personnel were £13,093 (2020: £13,251).

No employees earned more than £60,000 per annum.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

No trustees received any payment or reimbursement of travel and subsistence costs.

6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021	2020
	No.	No.
Charitable activity	1.5	1.5
Support	1.5	1.5
	3	3

7 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

EIKOKU IESU NO MITAMA KYOKAI
Notes to the financial statements
For the year ended 31 March 2021

8 Tangible fixed assets

	Properties £	Fixtures, fittings & equipment £	Motor Vehicle £	Total £
Cost				
At the start of the year	720,316	59,035	15,953	795,304
Additions in year	-	-	-	-
Disposals in year	-	-	-	-
At the end of the year	<u>720,316</u>	<u>59,035</u>	<u>15,953</u>	<u>795,304</u>
Depreciation				
At the start of the year	424,895	44,681	15,953	485,529
Charge for the year	28,813	117	-	28,930
Eliminated on disposal	-	-	-	-
At the end of the year	<u>453,708</u>	<u>44,798</u>	<u>15,953</u>	<u>514,459</u>
Net book value				
At the end of the year	<u>266,608</u>	<u>14,237</u>	<u>-</u>	<u>280,845</u>
At the start of the year	<u>295,421</u>	<u>14,354</u>	<u>-</u>	<u>309,775</u>

9 Debtors

	2021 £	2020 £
Sundry debtors	1,575	1,575
	<u>1,575</u>	<u>1,575</u>

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Taxation & social security	143	157
Payable to trustees	103,094	101,971
Net wages	2,740	2,730
Accruals	1,950	1,950
Other creditors	1,800	4,355
	<u>109,727</u>	<u>111,163</u>

11 Creditors: amounts falling due after one year

	2021 £	2020 £
Loan	106,407	126,839
	<u>106,407</u>	<u>126,839</u>

The bank loans are secured on charity assets and are repayable after more than five years.

EIKOKU IESU NO MITAMA KYOKAI
Notes to the financial statements
For the year ended 31 March 2021

12 Analysis of net assets between funds

	General Unrestricted Funds	Designated Funds	Restricted Funds	Total funds
	£	£	£	£
Tangible fixed assets	280,845	-	-	280,845
Net current assets / (liabilities)	(84,285)	-	-	(84,285)
Mortgage loan	(106,407)	-	-	(106,407)
Net assets at the end of the year	90,153	-	-	90,153

Analysis of net assets between funds-prior year

	General Unrestricted Funds	Designated Funds	Restricted Funds	Total funds
	£	£	£	£
Tangible fixed assets	309,775	-	-	309,775
Net current assets / (liabilities)	(81,324)	-	-	(81,324)
Mortgage loan	(126,839)	-	-	(126,839)
Net assets at the end of the year	101,612	-	-	101,612

13 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
General funds					
Total Unrestricted Funds	101,612	181,335	192,794	-	90,153
Total unrestricted funds	101,612	181,335	192,794	-	90,153
Total funds	101,612	181,335	192,794	-	90,153

Movements in funds-prior year

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
General funds					
Total Unrestricted Funds	118,428	206,261	223,077	-	101,612
Total unrestricted funds	118,428	206,261	223,077	-	101,612
Total funds	118,428	206,261	223,077	-	101,612

14 Related party transactions

Trustees have lent the charity £103,094 (2020: £101,971).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.