

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

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for the Year Ended 31 March 2022**

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**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

Elkoku 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
Elkoku Iesu No Mitama Kyokai**

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

I report to the charity trustees on my examination of the accounts of Elkoku 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

**Statement of Financial Activities
for the Year Ended 31 March 2022**

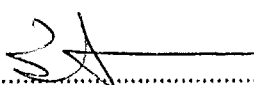
	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	139,770	181,335
EXPENDITURE ON			
Charitable activities	3		
Charitable Activities		140,191	163,864
Other		28,885	28,930
Total		<u>169,076</u>	<u>192,794</u>
NET INCOME/(EXPENDITURE)		(29,306)	(11,459)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

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		<u>127,413</u>	<u>196,560</u>
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
	<hr/>
EXPENDITURE ON	
Charitable activities	
Charitable Activities	163,864
Other	28,930
	<hr/>
Total	192,794
	<hr/>
NET INCOME/(EXPENDITURE)	(11,459)
	<hr/>
RECONCILIATION OF FUNDS	
Total funds brought forward	101,612
	<hr/>
TOTAL FUNDS CARRIED FORWARD	90,153
	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2021	453,708	44,798	15,953	514,459
Charge for year	28,813	72	-	28,885
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	482,521	44,870	15,953	543,344
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2022	237,795	14,165	-	251,960
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2021	266,608	14,237	-	280,845
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**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>1,575</u>	<u>1,575</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>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>66,566</u>	<u>106,407</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>126,855</u>	<u>103,094</u>
Amounts falling between one and two years:		
Mortgage - 1-2 years	14,792	106,407
	<u>14,792</u>	<u>106,407</u>
Amounts falling due between two and five years:		
Mortgage - 2-5 years	44,377	-
	<u>44,377</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Mortgage more 5 yr by instal	7,397	-
	<u>7,397</u>	<u>-</u>

13. 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
	<u>90,153</u>	<u>(29,306)</u>	<u>60,847</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.