

**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

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for the Year Ended 31 March 2025**

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**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**

		31/3/25 Unrestricted fund £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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)
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)
NET ASSETS		<u>(21,374)</u>	<u>37,259</u>
FUNDS	13		
Unrestricted funds		<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
	<hr/>
EXPENDITURE ON	
Charitable activities	
Charitable Activities	168,946
Other	41
	<hr/>
Total	168,987
	<hr/>
NET INCOME	4,895
	<hr/>
RECONCILIATION OF FUNDS	
Total funds brought forward	32,364
	<hr/>
TOTAL FUNDS CARRIED FORWARD	37,259
	<hr/> <hr/>

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)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	327,303	59,035	15,953	402,291
	<hr/>	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	249,465	44,994	15,953	310,412
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2025	77,838	14,041	-	91,879
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	237,795	14,070	-	251,865
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**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	10,830	18,253
	<u> </u>	<u> </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	130,469	195,155
	<u> </u>	<u> </u>
	149,628	213,716
	<u> </u>	<u> </u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/25	31/3/24
	£	£
Bank loans (see note 12)	24,204	38,877
	<u> </u>	<u> </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	128,099	192,785
	<u> </u>	<u> </u>
	144,235	208,336
	<u> </u>	<u> </u>
Amounts falling between one and two years:		
Mortgage - 1-2 years	16,136	15,551
	<u> </u>	<u> </u>
Amounts falling due between two and five years:		
Mortgage - 2-5 years	8,068	23,326
	<u> </u>	<u> </u>

13. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	37,259	(58,633)	(21,374)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	37,259	(58,633)	(21,374)
	<u> </u>	<u> </u>	<u> </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.