

CHRIST EVANGELISTIC MINISTRIES

England & Wales · Charity number 1104109

Details

Status Registered

Legal form Trust

Registered 2004-06-03

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

Contact

Address 27 Devonshire Road
Croydon
CR0 2JW

Phone 02086830905

Email pastormichael@christevangelisticministries.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY SHALL BE FIRST THE ADVANCEMENT OF THE CHRISTIAN FAITH IN PARTICULAR IN THE SOUTH EAST LONDON AREA AS A CHRISTIAN CHURCH BY ANY LAWFUL AND PROPER MEANS INCLUDING (BUT NOT BY WAY OF LIMITATION) THE WORSHIP OF GOD THE PREACHING AND PROCLAMATION OF THE CHRISTIAN GOSPEL THE TEACHING OF CHRISTIAN DOCTRINE AND PRINCIPLES THE INSTRUCTION EDIFICATION AND PASTORAL CARE OF CHRISTIAN PEOPLE THE CHRISTIAN INSTRUCTION OF YOUNG PEOPLE AND CHILDREN AND SECONDLY THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK.

Activities: WEEKLY WORSHIP SERVICES EVANGELISTIC OUTREACHES IN BOTH THE COMMUNITY AND OVERSEAS. HELPING THE POOR AND NEEDY WITH RESOURCES AND SUPPORT.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** NATIONAL & OVERSEAS
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£107,317	£147,811	-	-
2024-04-30	£99,938	£120,227	-	-
2023-04-30	£91,520	£74,645	-	-
2022-04-30	£88,407	£73,665	-	-
2021-04-30	£77,243	£76,930	-	-

Trustees

Name	Role	Appointed
MARY DARBO		
MAVIS ASAMOAH		2018-11-10
Rev MICHAEL AMOAH		2017-02-01
kwadwo APPAU		2018-11-10

CHRIST EVANGELISTIC MINISTRIES

England & Wales - Charity number 1104109

Accounts

CHRIST EVANGELISTIC MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH APRIL 2025

REGISTERED CHARITY NUMBER: 1104109

CHRIST EVANGELISTIC MINISTRIES

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 30TH APRIL 2025**

ADDRESS FOR CORRESPONDENCE

27 DEVONSHIRE ROAD
CROYDON
CR0 2JW

REGISTERED CHARITY NUMBER

1104109

GOVERNING DOCUMENT

TRUST DEED DATED 1ST OCTOBER 2003

TRUSTEES/ DIRECTORS

Miss Mary Darbo
Rev Michael Amoah
Mavis Asamoah
Kwadwo Appau

PRINCIPAL BANKERS

NatWest Bank
209 Lower Addiscombe Road
Croydon, Depot Code 190
CR0 6RB

ACCOUNTANTS

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
SURREY
CR4 3FH

CHRIST EVANGELISTIC MINISTRIES
27 DEVONSHIRE ROAD
CROYDON
CR0 2JW

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CHRIST EVANGELISTIC MINISTRIES

TRUSTEES' REPORT YEAR ENDED 30TH APRIL 2025

The trustees are pleased to present their report for the year ended 30TH APRIL 2025 for the charity, Christ Evangelistic Ministries with Charity Number 1104109.

The Trustees of the charity are: Miss Mary Darbo
Rev Michael Amoah
Mavis Asamoah
Kwadwo Appau

The principal address of the charity is : 27 Devonshire road
Croydon
CR0 2JW

OBJECTS

The main object of the charity is advancing the Christian faith in the South east London area as a Christian church in accordance with the doctrines set out in the statement of beliefs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church is governed by a leadership team on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

ACHIEVMENTS AND PERFORMANCE

The church continues to develop itself in the community. The church also continues to hold regular services that are open to the general public. The church also held successful conferences during the year this included outreach programs for the young people and a retreat at Ashburnham Trust. Due to the pandemic the church started hosting online services and events to continue its outreach in its community

FINANCIAL REVIEW

The income of the church is above £107,000. This is a higher amount on the previous year however the costs have been well managed over this period. There was a surplus on the account this has not been an issue as the church is repaying all loans. The church hopes to continue its work in the coming year without any unnecessary financial constraints. The church used most of its income for renovating the new premises as a place of worship where they plan to move into.

RESERVE POLICY

It is the policy of the Church to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The church will maintain this level throughout the year.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular yearly conferences in UK. They will continue to host their regular worship services and homework club for the children. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 13th February 2026 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

CHRIST EVANGELISTIC MINISTRIES

I report on the accounts of the church for the year ended 30th April 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
95 Miles Road
Mitcham
Surrey
CR4 3FH

CHRIST EVANGELISTIC MINISTRIES

Statement of Financial Activities for the year ended 30th APRIL 2025

		Unrestricted Funds £	Total Funds	
			2025 £	2024
Incoming Resources from generated funds	Note			
Donations and Legacies	2	96443	96443	87634
Investment income	3	0	0	0
		96443	96443	87634
<i>Other Income</i>				
Other		10874	10874	12304
		107317	107317	99938
Total Incoming Resources				
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	6	145,961	145,961	117737
Other	4	1,850	1,850	2490
		147,811	147,811	120227
Total Resources Expended				
Net movement in funds		-40,494	-40,494	-20289
Reconciliation of Funds				
Total Funds brought forward		11463	11463	31752
Total Funds carried forward		-29,031	-29,031	11463

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

CHRIST EVANGELISTIC MINISTRIES
Balance Sheet as at 30th April 2025

	Note	2025	2024
Fixed Assets		£	£
Tangible fixed assets	5	2935	3668
		2935	3668
Current Assets			
Cash at bank and in hand		9282	22231
Debtors & prepayments	9	12100	11064
		21382	33295
Creditors: amounts falling due within one year			
Creditors & accruals	8	53348	25500
Net Current Assets		-31966	7795
Net Assets		-29031	11463
Unrestricted funds		-29031	11463
TOTAL FUNDS		-29031	11463

Approved by the Trustees on 13th February 2026 and signed on their behalf :

The notes on these accounts form part of these accounts.

CHRIST EVANGELISTIC MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2025

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with:
The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

CHRIST EVANGELISTIC MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2025

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

CHRIST EVANGELISTIC MINISTRIES

Notes to the accounts for year ended 30th April 2025

2 Voluntary Income

	Unrestricted Funds £	Total funds 2025 £	Total funds 2024 £
Church collections			
Tithes	32148	32148	34703
Offerings	64295	64295	52931
Thanksgiving	0	0	0
Special Offering	0	0	0
Other	0	0	0
Total	96443	96443	87634

3 Investment income

	Unrestricted Funds £	Total funds 2025/£	Total funds 2024/£
Bank Interest	0	0	0

4 Other

	2025/£	2024/£
Missions	1110	1750 Supporting missions in Ghana
Accounting services	740	740
Charity donation	0	0
	<u>1850</u>	<u>2490</u>

5 Tangible Fixed Assets

Cost	Instrument Van		Equipment Total	
	£	£	£	£
At 01/05/2024	3713	3503	28048	35264
Additions	0	0	0	0
At 30/04/2025	3713	3503	28048	35264
Depreciation				
At 01/05/2024	3233	3126	25237	31596
charge for the year	96	75	562	733
At 30/04/2025	3329	3201	25799	32329
Net Book Value at 30/04/2025	384	302	2249	2935
Net Book Value at 01/05/2024	480	377	2811	3668

CHRIST EVANGELISTIC MINISTRIES
Notes to the accounts for year ended 30th April 2025

6 Charitable Activities

	2025/£	2024/£
Rent of building	15118	24770
Telephone & Internet	60	97
Hmrc	907	0
Subscriptions	0	0
Transport	6262	1122
Conference costs	0	0
Admin support	690	1210
Salary	8500	8400
Welfare	2300	3960
Vehicle expenses	225	273
Business rates	0	1278
Stationary	0	268
Admin costs	1070	188
Bank charges	25	65
Hospitality	250	436
Refreshments	0	0
Supplies	5543	60
Speakers expenses	400	1500
Pension	756	756
Insurance	1793	7553
Depreciation	733	915
Music services	0	1244
Professional fees	0	6156
Cleaning services	1180	0
Storage costs	4578	4421
Mission house expens	12200	9600
Media services	763	763
Light & Heat	1362	1702
Volunteer expenses	14930	27295
Church events	2623	1609
Renovation costs	63473	11926
Training	220	170
Total	145961	117737

CHRIST EVANGELISTIC MINISTRIES

Notes to the accounts for the year ended 30 th April 2025

7 Staff Costs	2025	2024
Salaries	8500	8400
Tax/NIC	0	0
Total	8500	8400

There was 1 employee in the financial year

Trustee Benefits

Trustee Rev Michael Amoah was paid £8500 for services rendered as pastor of the Church

8 Creditors: amounts falling due within one year

	2025/£	2024/£
Independent examination	500	500
Creditors	52848	25000
Total	53348	25500

9 Debtors

	2025/£	2024/£
Tax recoverable	12100	11064
loan to members	0	0
Total	12100	11064

CHRIST EVANGELISTIC MINISTRIES

England & Wales - Charity number 1104109

Accounts

CHRIST EVANGELISTIC MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH APRIL 2024

REGISTERED CHARITY NUMBER: 1104109

CHRIST EVANGELISTIC MINISTRIES

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 30TH APRIL 2024**

ADDRESS FOR CORRESPONDENCE

27 DEVONSHIRE ROAD
CROYDON
CR0 2JW

REGISTERED CHARITY NUMBER

1104109

GOVERNING DOCUMENT

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TRUSTEES/ DIRECTORS

Miss Mary Darbo
Rev Michael Amoah
Mavis Asamoah
Kwadwo Appau

PRINCIPAL BANKERS

NatWest Bank
209 Lower Addiscombe Road
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ACCOUNTANTS

FRESH FIRE ORGANISATION
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95 MILES ROAD
MITCHAM
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CHRIST EVANGELISTIC MINISTRIES
27 DEVONSHIRE ROAD
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CHRIST EVANGELISTIC MINISTRIES

TRUSTEES' REPORT YEAR ENDED 30TH APRIL 2024

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The Trustees of the charity are: Miss Mary Darbo
Rev Michael Amoah
Mavis Asamoah
Kwadwo Appau

The principal address of the charity is : 27 Devonshire road
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OBJECTS

The main object of the charity is advancing the Christian faith in the South east London area as a Christian church in accordance with the doctrines set out in the statement of beliefs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church is governed by a leadership team on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

ACHIEVEMENTS AND PERFORMANCE

The church continues to develop itself in the community. The church also continues to hold regular services that are open to the general public. The church also held successful conferences during the year this included outreach programs for the young people and a retreat at Ashburnham Trust. Due to the pandemic the church started hosting online services and events to continue its outreach in its community

FINANCIAL REVIEW

The income of the church is above £99,000. This is a higher amount on the previous year however the costs have been well managed over this period. There was a surplus on the account this has not been an issue as the church is repaying all loans. The church hopes to continue its work in the coming year without any unnecessary financial constraints. The church used most of its income on covering the rent of the premises and the running costs of holding the worship services. The church has undertaken work on renovating a new premises.

RESERVE POLICY

It is the policy of the Church to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The church will maintain this level throughout the year.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular yearly conferences in UK. They will continue to host their regular worship services and homework club for the children. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 12th February 2025 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

CHRIST EVANGELISTIC MINISTRIES

I report on the accounts of the church for the year ended 30th April 2024 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
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Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
95 Miles Road
Mitcham
Surrey
CR4 3FH

CHRIST EVANGELISTIC MINISTRIES

Statement of Financial Activities for the year ended 30th APRIL 2024

		Unrestricted Funds £	Total Funds 2024 £	2023 £
Incoming Resources from generated funds	Note			
Donations and Legacies	2	87634	87634	80206
Investment income	3	0	0	0
		<u>87634</u>	<u>87634</u>	<u>80206</u>
<i>Other Income</i>				
Other		12304	12304	11314
		<u>99938</u>	<u>99938</u>	<u>91520</u>
Total Incoming Resources				
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	6	117,737	117,737	71776
Other	4	2,490	2,490	2869
		<u>120,227</u>	<u>120,227</u>	<u>74645</u>
Total Resources Expended				
Net movement in funds		-20,289	-20,289	16875
Reconciliation of Funds				
Total Funds brought forward		31752	31752	14877
Total Funds carried forward		11,463	11,463	31752

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

CHRIST EVANGELISTIC MINISTRIES
Balance Sheet as at 30th April 2024

	Note	2024	2023
Fixed Assets		£	£
Tangible fixed assets	5	3668	4583
		3668	4583
Current Assets			
Cash at bank and in hand		22231	37291
Debtors & prepayments	9	11064	11378
		33295	48669
Creditors: amounts falling due within one year			
Creditors & accruals	8	25500	21500
		7795	27169
Net Current Assets			
		11463	31752
Unrestricted funds		11463	31752
TOTAL FUNDS		11463	31752

Approved by the Trustees on 12th February 2025 and signed on their behalf :

The notes on these accounts form part of these accounts.

CHRIST EVANGELISTIC MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2024

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

CHRIST EVANGELISTIC MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2024

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

CHRIST EVANGELISTIC MINISTRIES

Notes to the accounts for year ended 30th April 2024

2 Voluntary Income

	Unrestricted Funds	Total funds 2024	Total funds 2023
	£	£	£
Church collections			
Tithes	34703	34703	31778
Offerings	52931	52931	48428
Thanksgiving	0	0	0
Special Offering	0	0	0
Other	0	0	0
Total	87634	87634	80206

3 Investment income

	Unrestricted Funds £	Total funds 2024/£	Total funds 2023/£
Bank Interest	0	0	0

4 Other

	2024/£	2023/£
Missions	1750	2070 Supporting missions in Ghana
Accounting services	740	799
Charity donation	0	0
	2490	2869

5 Tangible Fixed Assets

	Instrument £	Van £	Equipment £	Total £
Cost				
At 01/05/2023	3713	3503	28048	35264
Additions	0	0	0	0
At 30/04/2024	3713	3503	28048	35264
Depreciation				
At 01/05/2023	3114	3032	24535	30681
charge for the year	119	94	702	915
At 30/04/2024	3233	3126	25237	31596
Net Book Value at 30/04/2024	480	377	2811	3668
Net Book Value at 01/05/2023	599	471	3513	4583

CHRIST EVANGELISTIC MINISTRIES
Notes to the accounts for year ended 30th April 2024

6 Charitable Activities

	2024/£	2023/£
Rent of building	24770	18705
Telephone & Internet	97	120
Hmrc	0	0
Subscriptions	0	0
Transport	1122	530
Conference costs	0	0
Admin support	1210	550
Salary	8400	8400
Welfare	3960	900
Vehicle expenses	273	6262
Business rates	1278	130
Stationary	268	165
Admin costs	188	877
Bank charges	65	60
Hospitality	436	300
Refreshments	0	0
Supplies	60	0
Speakers expenses	1500	3500
Pension	756	756
Insurance	7553	653
Depreciation	915	1146
Music services	1244	0
Professional fees	6156	430
Cleaning services	0	141
Storage costs	4421	1885
Mission house expenses	9600	17600
Media services	763	749
Light & Heat	1702	2064
Volunteer expenses	27295	5853
Church events	1609	0
Renovation costs	11926	0
Training	170	0
Total	117737	71776

CHRIST EVANGELISTIC MINISTRIES
Notes to the accounts for the year ended 30 th April 2024

7 Staff Costs	2024	2023
Salaries	8400	8400
Tax/NIC	0	0
Total	8400	8400

There was 1 employee in the financial year

Trustee Benefits

Trustee Rev Michael Amoah was paid £8400 for services rendered as pastor of the Church

8 Creditors: amounts falling due within one year

	2024/£	2023/£
Independent examination	500	500
Creditors	25000	21000
Total	25500	21500

9 Debtors

	2024/£	2023/£
Tax recoverable	11064	11378
loan to members	0	0
Total	11064	11378

CHRIST EVANGELISTIC MINISTRIES

England & Wales - Charity number 1104109

Accounts

CHRIST EVANGELISTIC MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH APRIL 2023

REGISTERED CHARITY NUMBER: 1104109

CHRIST EVANGELISTIC MINISTRIES

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 30TH APRIL 2022**

ADDRESS FOR CORRESPONDENCE

27 DEVONSHIRE ROAD
CROYDON
CR0 2JW

REGISTERED CHARITY NUMBER

1104109

GOVERNING DOCUMENT

TRUST DEED DATED 1ST OCTOBER 2003

TRUSTEES/ DIRECTORS

Miss Mary Darbo
Rev Michael Amoah
Mavis Asamoah
Kwadwo Appau

PRINCIPAL BANKERS

NatWest Bank
209 Lower Addiscombe Road
Croydon, Depot Code 190
CR0 6RB

ACCOUNTANTS

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
SURREY
CR4 3FH

CHRIST EVANGELISTIC MINISTRIES
27 DEVONSHIRE ROAD
CROYDON
CR0 2JW

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CHRIST EVANGELISTIC MINISTRIES

TRUSTEES' REPORT YEAR ENDED 30TH APRIL 2023

The trustees are pleased to present their report for the year ended 30TH APRIL 2023 for the charity, Christ Evangelistic Ministries with Charity Number 1104109.

The Trustees of the charity are: Miss Mary Darbo
Rev Michael Amoah
Mavis Asamoah
Kwadwo Appau

The principal address of the charity is : 27 Devonshire road
Croydon
CR0 2JW

OBJECTS

The main object of the charity is advancing the Christian faith in the South east London area as a Christian church in accordance with the doctrines set out in the statement of beliefs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church is governed by a leadership team on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

ACHIEVEMENTS AND PERFORMANCE

The church continues to develop itself in the community. The church also continues to hold regular services that are open to the general public. The church also held successful conferences during the year this included outreach programs for the young people and a retreat at Ashburnham Trust. Due to the pandemic the church started hosting online services and events to continue its outreach in its community

FINANCIAL REVIEW

The income of the church is above £91,000. This is a higher amount on the previous year however the costs have been well managed over this period. There was a surplus on the account this has not been an issue as the church is repaying all loans. The church hopes to continue its work in the coming year without any unnecessary financial constraints. The church used most of its income on covering the rent of the premises and the running costs of holding the worship services.

RESERVE POLICY

It is the policy of the Church to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The church will maintain this level throughout the year.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular yearly conferences in UK. They will continue to host their regular worship services and homework club for the children. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 21st February 2024 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

CHRIST EVANGELISTIC MINISTRIES

I report on the accounts of the church for the year ended 30th April 2023 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
95 Miles Road
Mitcham
Surrey
CR4 3FH

CHRIST EVANGELISTIC MINISTRIES

Statement of Financial Activities for the year ended 30th APRIL 2023

		Unrestricted Funds	Total Funds	2022
		£	2023	£
Incoming Resources from generated funds	Note			
Donations and Legacies	2	80206	80206	79880
Investment income	3	0	0	0
		<hr/>	<hr/>	<hr/>
<i>Other Income</i>		80206	80206	79880
Other		11314	11314	8527
		<hr/>	<hr/>	<hr/>
Total Incoming Resources		91520	91520	88407
		<hr/>	<hr/>	<hr/>
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	6	71,776	71,776	69691
Other	4	2,869	2,869	3974
		<hr/>	<hr/>	<hr/>
Total Resources Expended		74,645	74,645	73665
		<hr/>	<hr/>	<hr/>
Net movement in funds		16,875	16,875	14742
Reconciliation of Funds				
Total Funds brought forward		14877	14877	135
Total Funds carried forward		31,752	31,752	14877

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

CHRIST EVANGELISTIC MINISTRIES
Balance Sheet as at 30th April 2023

	Note	2023	2022
Fixed Assets		£	£
Tangible fixed assets	5	4583	5729
		4583	5729
Current Assets			
Cash at bank and in hand		37291	35527
Debtors & prepayments	9	11378	7121
		48669	42648
Creditors: amounts falling due within one year			
Creditors & accruals	8	21500	30500
		27169	12148
Net Current Assets			
		31752	14877
Unrestricted funds		31752	14877
TOTAL FUNDS		31752	14877

Approved by the Trustees on 21st February 2024 and signed on their behalf :

The notes on these accounts form part of these accounts.

CHRIST EVANGELISTIC MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with:
The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

CHRIST EVANGELISTIC MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

CHRIST EVANGELISTIC MINISTRIES

Notes to the accounts for year ended 30th April 2023

2 Voluntary Income

	Unrestricted Funds	Total funds 2023	Total funds 2022
	£	£	£
Church collections	31778	31778	33522
Tithes	48428	48428	54885
Offerings	0	0	0
Thanksgiving	0	0	0
Special Offering	0	0	0
Other	0	0	0
Total	80206	80206	88407

3 Investment income

	Unrestricted Funds £	Total funds 2023/£	Total funds 2022/£
Bank Interest	0	0	0

4 Other

	2023/£	2022/£
Missions	2070	2244 Supporting missions in Ghana
Accounting services	799	680
Charity donation	0	1050
	2869	3974

5 Tangible Fixed Assets

	Instrument £	Van £	Equipment £	Total £
Cost				
At 01/05/2022	3713	3503	28048	35264
Additions	0	0	0	0
At 30/04/2023	3713	3503	28048	35264
Depreciation				
At 01/05/2022	2964	2914	23657	29535
charge for the year	150	118	878	1146
At 30/04/2023	3114	3032	24535	30681
Net Book Value at 30/04/2023	599	471	3513	4583
Net Book Value at 01/05/2022	749	589	4391	5729

CHRIST EVANGELISTIC MINISTRIES
Notes to the accounts for year ended 30th April 2023

6 Charitable Activities

	2023/£	2022/£
Rent of building	18705	6598
Telephone & Internet	120	125
Hmrc	0	601
Subscriptions	0	977
Fuel	530	170
Conference costs	0	0
Admin support	550	400
Salary	8400	9500
Welfare	900	1011
Vehicle expenses	6262	5114
Business rates	130	65
Stationary	165	362
Admin costs	877	1074
Bank charges	60	0
Hospitality	300	240
Refreshments	0	0
Supplies	0	3798
Speakers expenses	3500	5000
Pension	756	756
Insurance	653	417
Depreciation	1146	1431
Music services	0	0
Professional fees	430	600
Cleaning services	141	45
Storage costs	1885	6267
Mission house expenses	17600	17600
Media services	749	0
Light & Heat	2064	1687
Volunteer expenses	5853	5853
Church events	0	0
Waste services	0	0
Caretaker costs	0	0
Total	71776	69691

CHRIST EVANGELISTIC MINISTRIES
Notes to the accounts for the year ended 30 th April 2023

7 Staff Costs	2023	2022
Salaries	8400	8400
Tax/NIC	0	0
Total	8400	8400

There was 1 employee in the financial year

Trustee Benefits

Trustee Rev Michael Amoah was paid £8400 for services rendered as pastor of the Church

8 Creditors: amounts falling due within one year

	2023/£	2022/£
Independent examination	500	500
Creditors	21000	30000
Total	21500	30500

9 Debtors

	2023/£	2022/£
Tax recoverable	11378	7121
loan to members	0	0
Total	11378	7121

CHRIST EVANGELISTIC MINISTRIES

England & Wales - Charity number 1104109

Accounts

CHRIST EVANGELISTIC MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH APRIL 2022

REGISTERED CHARITY NUMBER: 1104109

CHRIST EVANGELISTIC MINISTRIES

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 30TH APRIL 2022**

ADDRESS FOR CORRESPONDENCE

27 DEVONSHIRE ROAD
CROYDON
CR0 2JW

REGISTERED CHARITY NUMBER

1104109

GOVERNING DOCUMENT

TRUST DEED DATED 1ST OCTOBER 2003

TRUSTEES/ DIRECTORS

Miss Mary Darbo
Rev Michael Amoah
Mavis Asamoah
Kwadwo Appau

PRINCIPAL BANKERS

NatWest Bank
209 Lower Addiscombe Road
Croydon, Depot Code 190
CR0 6RB

ACCOUNTANTS

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
SURREY
CR4 3FH

CHRIST EVANGELISTIC MINISTRIES
27 DEVONSHIRE ROAD
CROYDON
CR0 2JW

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CHRIST EVANGELISTIC MINISTRIES

TRUSTEES' REPORT YEAR ENDED 30TH APRIL 2022

The trustees are pleased to present their report for the year ended 30TH APRIL 2022 for the charity, Christ Evangelistic Ministries with Charity Number 1104109.

The Trustees of the charity are: Miss Mary Darbo
Rev Michael Amoah
Mavis Asamoah
Kwadwo Appau

The principal address of the charity is : 27 Devonshire road
Croydon
CR0 2JW

OBJECTS

The main object of the charity is advancing the Christian faith in the South east London area as a Christian church in accordance with the doctrines set out in the statement of beliefs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church is governed by a leadership team on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

ACHIEVEMENTS AND PERFORMANCE

The church continues to develop itself in the community. The church also continues to hold regular services that are open to the general public. The church also held successful conferences during the year this included outreach programs for the young people and a retreat at Ashburnham Trust. Due to the pandemic the church started hosting online services and events to continue its outreach in its community

FINANCIAL REVIEW

The income of the church is above £88,000. This is a lower amount on the previous year however the costs have been well managed over this period. There was a surplus on the account this has not been an issue as the church is repaying all loans. The church hopes to continue its work in the coming year without any unnecessary financial constraints. The church used most of its income on covering the rent of the premises and the running costs of holding the worship services.

RESERVE POLICY

It is the policy of the Church to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The church will maintain this level throughout the year.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular yearly conferences in UK. They will continue to host their regular worship services and homework club for the children. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 10th February 2023 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

CHRIST EVANGELISTIC MINISTRIES

I report on the accounts of the church for the year ended 30th April 2022 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
95 Miles Road
Mitcham
Surrey
CR4 3FH

CHRIST EVANGELISTIC MINISTRIES

Statement of Financial Activities for the year ended 30th APRIL 2022

		Unrestricted Funds	Total Funds	
		£	2022	2021
Incoming Resources from generated funds	Note		£	£
Donations and Legacies	2	79880	79880	77243
Investment income	3	0	0	0
		<hr/>	<hr/>	<hr/>
		79880	79880	77243
<i>Other Income</i>				
Other		8527	8527	
		<hr/>	<hr/>	<hr/>
Total Incoming Resources		88407	88407	77243
		<hr/>	<hr/>	<hr/>
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	6	69,691	69,691	73205
Other	4	3,974	3,974	3725
		<hr/>	<hr/>	<hr/>
Total Resources Expended		73,665	73,665	76930
		<hr/>	<hr/>	<hr/>
Net movement in funds		14,742	14,742	313
Reconciliation of Funds				
Total Funds brought forward		135	135	-178
Total Funds carried forward		14,877	14,877	135

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

CHRIST EVANGELISTIC MINISTRIES
Balance Sheet as at 30th April 2022

	Note	2022	2021
Fixed Assets		£	£
Tangible fixed assets	5	5729	7160
		5729	7160
Current Assets			
Cash at bank and in hand		32527	34242
Debtors & prepayments	9	7121	1790
		39648	36032
Creditors: amounts falling due within one year			
Creditors & accruals	8	30500	43057
Net Current Assets		9148	-7025
Net Assets		14877	135
Unrestricted funds		14877	135
TOTAL FUNDS		14877	135

Approved by the Trustees on 10th February 2023 and signed on their behalf :

The notes on these accounts form part of these accounts.

CHRIST EVANGELISTIC MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2022

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

CHRIST EVANGELISTIC MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2022

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

CHRIST EVANGELISTIC MINISTRIES

Notes to the accounts for year ended 30th April 2022

2 Voluntary Income

	Unrestricted Funds £	Total funds 2022 £	Total funds 2021 £
Church collections			
Tithes	33522	33522	31522
Offerings	54885	54885	36400
Thanksgiving	0	0	0
Special Offering	0	0	0
Other	0	0	0
Total	88407	88407	67922

3 Investment income

	Unrestricted Funds £	Total funds 2022/£	Total funds 2021/£
Bank Interest	0	0	0

4 Other

	2022/£	2021/£
Missions	2244	2465 Supporting missions in Ghana
Accounting services	680	760
Charity donation	1050	500
	<u>3974</u>	<u>3725</u>

5 Tangible Fixed Assets

Cost	Instrument £	Van £	Equipment Total £	
	£	£	£	£
At 01/05/2021	3713	3503	28048	35264
Additions	0	0	0	0
At 30/04/2022	<u>3713</u>	<u>3503</u>	<u>28048</u>	<u>35264</u>
Depreciation				
At 01/05/2021	2777	2767	22560	28104
charge for the year	187	147	1097	1431
At 30/04/2022	<u>2964</u>	<u>2914</u>	<u>23657</u>	<u>29535</u>
Net Book Value at 30/04/2022	749	589	4391	5729
Net Book Value at 01/05/2021	936	736	5488	7160

CHRIST EVANGELISTIC MINISTRIES
Notes to the accounts for year ended 30th April 2022

6 Charitable Activities

	2022/£	2021/£
Rent of building	6598	1264
Telephone & Internet	125	749
Hmrc	601	819
Subscriptions	977	200
Fuel	170	1745
Conference costs	0	210
Admin support	400	466
Salary	9500	8400
Welfare	1011	1718
Vehicle expenses	5114	392
Business rates	65	250
Stationary	362	133
Admin costs	1074	2141
Bank charges	0	52
Hospitality	240	317
Refreshments	0	1205
Supplies	3798	0
Speakers expenses	5000	4112
Pension	756	856
Insurance	417	6600
Depreciation	1431	1790
Music services	0	0
Professional fees	600	0
Cleaning services	45	0
Storage costs	6267	6267
Mission house expenses	17600	17600
Media services	0	0
Light & Heat	1687	1529
Volunteer expenses	5853	13900
Church events	0	490
Waste services	0	0
Caretaker costs	0	0
Total	69691	73205

CHRIST EVANGELISTIC MINISTRIES
Notes to the accounts for the year ended 30 th April 2022

7 Staff Costs	2022	2021
Salaries	8400	8400
Tax/NIC	0	0
Total	8400	8400

There was 1 employee in the financial year

Trustee Benefits

Trustee Rev Michael Amoah was paid £8400 for services rendered as pastor of the Church

8 Creditors: amounts falling due within one year

	2022/£	2021/£
Independent examination	500	500
Creditors	30000	42557
Total	30500	43057

9 Debtors

	2022/£	2021/£
Tax recoverable	7121	0
loan to members	0	0
Total	7121	0

CHRIST EVANGELISTIC MINISTRIES

England & Wales - Charity number 1104109

Accounts

CHRIST EVANGELISTIC MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH APRIL 2021

REGISTERED CHARITY NUMBER: 1104109

CHRIST EVANGELISTIC MINISTRIES

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 30TH APRIL 2021**

ADDRESS FOR CORRESPONDENCE

27 DEVONSHIRE ROAD
CROYDON
CR0 2JW

REGISTERED CHARITY NUMBER

1104109

GOVERNING DOCUMENT

TRUST DEED DATED 1ST OCTOBER 2003

TRUSTEES/ DIRECTORS

Miss Mary Darbo
Rev Michael Amoah
Mavis Asamoah
Kwadwo Appau

PRINCIPAL BANKERS

NatWest Bank
209 Lower Addiscombe Road
Croydon, Depot Code 190
CR0 6RB

ACCOUNTANTS

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
SURREY
CR4 3FH

CHRIST EVANGELISTIC MINISTRIES
27 DEVONSHIRE ROAD
CROYDON
CR0 2JW

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CHRIST EVANGELISTIC MINISTRIES

TRUSTEES' REPORT YEAR ENDED 30TH APRIL 2021

The trustees are pleased to present their report for the year ended 30TH APRIL 2021 for the charity, Christ Evangelistic Ministries with Charity Number 1104109.

The Trustees of the charity are: Miss Mary Darbo
Rev Michael Amoah
Mavis Asamoah
Kwadwo Appau

The principal address of the charity is : 27 Devonshire road
Croydon
CR0 2JW

OBJECTS

The main object of the charity is advancing the Christian faith in the South east London area as a Christian church in accordance with the doctrines set out in the statement of beliefs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church is governed by a leadership team on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

ACHIEVMENTS AND PERFORMANCE

The church continues to develop itself in the community. The church also continues to hold regular services that are open to the general public. The church also held successful conferences during the year this included outreach programs for the young people and a retreat at Ashburnham Trust. Due to the pandemic the church started hosting online services and events to continue its outreach in its community

FINANCIAL REVIEW

The income of the church is above £93,000. This is a lower amount on the previous year however the costs have been well managed over this period. There was a surplus on the account this has not been an issue as the church is repaying all loans. The church hopes to continue its work in the coming year without any unnecessary financial constraints. The church used most of its income on covering the rent of the premises and the running costs of holding the worship services.

RESERVE POLICY

It is the policy of the Church to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The church will maintain this level throughout the year.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular yearly conferences in UK. They will continue to host their regular worship services and homework club for the children. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 1st February 2022 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

CHRIST EVANGELISTIC MINISTRIES

I report on the accounts of the church for the year ended 30th April 2021 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
95 Miles Road
Mitcham
Surrey
CR4 3FH

CHRIST EVANGELISTIC MINISTRIES

Statement of Financial Activities for the year ended 30th APRIL 2021

		Unrestricted Funds £	Total Funds 2021 £	2020
Incoming Resources from generated funds	Note			
Donations and Legacies	2	77243	77243	76489
Investment income	3	0	0	0
		77243	77243	76489
<i>Other Income</i>				
Other				17006
Total Incoming Resources		77243	77243	93495
 Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	6	73,205	73,205	85578
Other	4	3,725	3,725	3667
Total Resources Expended		76,930	76,930	89245
Net movement in funds		313	313	4250
Reconciliation of Funds				
Total Funds brought forward		-178	-178	-9139
Total Funds carried forward		135	135	-4889

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

CHRIST EVANGELISTIC MINISTRIES
Balance Sheet as at 30th April 202

	Note		2021		2020
Fixed Assets		£		£	
Tangible fixed assets	5		8950		8950
			8950		8950
Current Assets					
Cash at bank and in hand			34242		32466
Debtors & prepayments	9		0		0
			34242		31693
Creditors: amounts falling due within one year					
Creditors & accruals	8		43057		43057
Net Current Assets			-8815		-10591
Net Assets			135		-1641
Unrestricted funds			135		-1641
TOTAL FUNDS			135		-1641

Approved by the Trustees on 1st February 2022 and signed on their behalf :

The notes on these accounts form part of these accounts.

CHRIST EVANGELISTIC MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2021

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

CHRIST EVANGELISTIC MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2021

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

CHRIST EVANGELISTIC MINISTRIES

Notes to the accounts for year ended 30th April 2021

2 Voluntary Income

	Unrestricted Funds £	Total funds 2021 £	Total funds 2020 £
Church collections	31522	31522	30596
Tithes	36400	36400	45893
Offerings	0	0	0
Thanksgiving	0	0	0
Special Offering	0	0	0
Other	0	0	0
Total	67922	67922	76489

3 Investment income

	Unrestricted Funds £	Total funds 2021/£	Total funds 2020/£
Bank Interest	0	0	0

4 Other

	2021/£	2020/£
Missions	2465	1497 Supporting missions in Ghana
Accounting services	760	500
Charity donation	500	100
	3725	2097

5 Tangible Fixed Assets

	Instrument £	Van £	Equipment £	Total £
Cost				
At 01/05/2020	3713	3503	28048	35264
Additions	0	0	0	0
At 30/04/2021	3713	3503	28048	35264
Depreciation				
At 01/05/2020	2543	2583	21188	26314
charge for the year	234	184	1372	1790
At 30/04/2021	2777	2767	22560	28104
Net Book Value at 30/04/2021	936	736	5488	7160
Net Book Value at 01/05/2020	1170	920	6860	8950

CHRIST EVANGELISTIC MINISTRIES
Notes to the accounts for year ended 30th April 2021

6 Charitable Activities

	2021/£	2020/£
Rent of building	1264	12795
Telephone & Internet	749	2154
Hmrc	819	780
Subscriptions	200	350
Fuel	1745	1557
Conference costs	210	3030
Admin support	466	240
Salary	8400	8400
Welfare	1718	1007
Vehicle expenses	392	142
Business rates	250	5384
Stationary	133	0
Admin costs	2141	2148
Bank charges	52	45
Hospitality	317	0
Refreshments	1205	1205
Supplies	0	0
Speakers expenses	4112	0
Pension	856	756
Insurance	6600	6167
Depreciation	1790	2236
Music services	0	0
Printing	0	252
Cleaning services	0	0
Storage costs	6267	10353
Mission house expenses	17600	5000
Media services	0	0
Light & Heat	1529	1386
Volunteer expenses	13900	26984
Church events	490	490
Waste services	0	0
Caretaker costs	0	0
Total	73205	92861

CHRIST EVANGELISTIC MINISTRIES
Notes to the accounts for the year ended 30 th April 2021

7 Staff Costs	2021	2020
Salaries	8400	8400
Tax/NIC	0	0
Total	8400	8400

There was 1 employee in the financial year

8 Creditors: amounts falling due within one year

	2021/£	2020/£
Independent examination	500	500
Creditors	42557	42557
Total	43057	43057

9 Debtors

	2021/£	2020/£
Tax recoverable	0	0
loan to members	0	0
Total	0	0