

**CHRIST EVANGELISTIC MINISTRIES**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2021**

**REGISTERED CHARITY NUMBER: 1104109**

**CHRIST EVANGELISTIC MINISTRIES**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 30<sup>TH</sup> APRIL 2021**

**ADDRESS FOR CORRESPONDENCE**

27 DEVONSHIRE ROAD  
CROYDON  
CR0 2JW

**REGISTERED CHARITY NUMBER**

1104109

**GOVERNING DOCUMENT**

TRUST DEED DATED 1<sup>st</sup> 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 30<sup>TH</sup> APRIL 2021**

The trustees are pleased to present their report for the year ended 30<sup>TH</sup> 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 1<sup>st</sup> February 2022 and signed on their behalf by:

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Independent Examiner's Report  
To the Trustees

## **CHRIST EVANGELISTIC MINISTRIES**

I report on the accounts of the church for the year ended 30<sup>th</sup> 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
		£	£	£
<b>Incoming Resources from generated funds</b>	<b>Note</b>			
Donations and Legacies	<b>2</b>	77243	77243	76489
Investment income	<b>3</b>	0	0	0
		<hr/>	<hr/>	<hr/>
		77243	77243	76489
<i>Other Income</i>				
Other				17006
		<hr/>	<hr/>	<hr/>
<b>Total Incoming Resources</b>		77243	77243	93495
		<hr/>	<hr/>	<hr/>
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	<b>6</b>	73,205	73,205	85578
Other	<b>4</b>	3,725	3,725	3667
		<hr/>	<hr/>	<hr/>
<b>Total Resources Expended</b>		76,930	76,930	89245
		<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		<b>313</b>	313	4250
<b>Reconciliation of Funds</b>				
Total Funds brought forward		-178	-178	-9139
<b>Total Funds carried forward</b>		<b>135</b>	<b>135</b>	-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
<b>Fixed Assets</b>		£	£
Tangible fixed assets	5	8950	8950
		<u>8950</u>	<u>8950</u>
<b>Current Assets</b>			
Cash at bank and in hand		34242	32466
Debtors & prepayments	9	0	0
		<u>34242</u>	<u>31693</u>
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	8	43057	43057
<b>Net Current Assets</b>		<u>-8815</u>	<u>-10591</u>
<b>Net Assets</b>		<b>135</b>	<b>-1641</b>
<b>Unrestricted funds</b>		135	-1641
<b>TOTAL FUNDS</b>		<u><b>135</b></u>	<u><b>-1641</b></u>

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

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The notes on these accounts form part of these accounts.



**CHRIST EVANGELISTIC MINISTRIES**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> 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 30<sup>TH</sup> 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			
Tithes	31522	31522	30596
Offerings	36400	36400	45893
Thanksgiving	0	0	0
Special Offering	0	0	0
Other	0	0	0
<b>Total</b>	<b>67922</b>	<b>67922</b>	<b>76489</b>

### 3 Investment income

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

### 4 Other

	2021/£	2020/£
Missions	2465	1497
Accounting services	760	500
Charity donation	500	100
	<b>3725</b>	<b>2097</b>

### 5 Tangible Fixed Assets

	Instrument £	Van £	Equipment £	Total £
<b>Cost</b>				
At 01/05/2020	3713	3503	28048	35264
Additions	0	0	0	0
<b>At 30/04/2021</b>	<b>3713</b>	<b>3503</b>	<b>28048</b>	<b>35264</b>
<b>Depreciation</b>				
At 01/05/2020	2543	2583	21188	26314
charge for the year	234	184	1372	1790
<b>At 30/04/2021</b>	<b>2777</b>	<b>2767</b>	<b>22560</b>	<b>28104</b>
<b>Net Book Value at 30/04/2021</b>	<b>936</b>	<b>736</b>	<b>5488</b>	<b>7160</b>
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
<b>Total</b>	<b>73205</b>	<b>92861</b>

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

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

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
<b>Total</b>	<b>43057</b>	<b>43057</b>

**9 Debtors**

	<b>2021/£</b>	<b>2020/£</b>
<b>Tax recoverable</b>	0	0
loan to members	0	0
<b>Total</b>	<b>0</b>	<b>0</b>