

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.

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 £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
		<u>5729</u>	<u>7160</u>
Current Assets			
Cash at bank and in hand		32527	34242
Debtors & prepayments	9	<u>7121</u>	<u>1790</u>
		39648	36032
Creditors: amounts falling due within one year			
Creditors & accruals	8	30500	43057
Net Current Assets		<u>9148</u>	<u>-7025</u>
Net Assets		14877	135
Unrestricted funds		14877	135
TOTAL FUNDS		<u>14877</u>	<u>135</u>

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
	3974	3725

5 Tangible Fixed Assets

	Instrument £	Van £	Equipment £	Total £
Cost				
At 01/05/2021	3713	3503	28048	35264
Additions	0	0	0	0
At 30/04/2022	3713	3503	28048	35264
Depreciation				
At 01/05/2021	2777	2767	22560	28104
charge for the year	187	147	1097	1431
At 30/04/2022	2964	2914	23657	29535
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