

EVANGELICAL CHRISTIAN CHURCHES MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 1ST OCTOBER 2023

CHARITY NUMBER: 1106868

EVANGELICAL CHRISTIAN CHURCHES MINISTRIES
45 LEA CLOSE
READING
RG30 3NB

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**EVANGELICAL CHRISTIAN CHURCHES MINISTRIES
TRUSTEES' REPORT
YEAR ENDED 1ST October 2023**

The trustees are pleased to present their report for the year ended 1ST October 2023 for the charity, Evangelical Christian Churches Ministries with Charity Number 1106868 .

The Trustees of the charity are: Rev Julius Muiruri
 Emmanuel Uwannah
 Joyce Muiruri

The principal address of the charity is: 45 Lea close
 Reading
 RG30 3NB

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a Declaration of deed that was adopted on 17th September 2004 as amended on 25th October 2004. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are to advance the Christian Religion [in accordance with the Statement of faith] throughout the world as the trustees may see fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

The Organisation continues to hold successful services through the year (including via online platforms) in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The church continues to hold several conferences to assist the development of the people in the community.

FINANCIAL REVIEW

The income of the charity is above £33,000. This is an increase from last year as the charity had received income from both a building fund offering which was paid promptly. The charity finances continue to be managed well over this financial period. The charity is in a good position to develop itself in the community. The charity has no debt and is a going concern.

RESERVE POLICY

It is the policy of the Charity 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 charity will seek to maintain this level throughout the year.

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 15th August 2024 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
EVANGELICAL CHRISTIAN CHURCHES MINISTRIES

I report on the accounts of the church for the year ended 1st October 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
Unit 5 Generator Business Centre
95 Miles Road
Mitcham
Surrey
CR4 3FH

Evangelical Christian Churches Ministries

ACCOUNTS FOR THE YEAR ENDED 1st October 2023

1 Receipts & Payments Account (General Purpose Fund)

Income Receipts

	£	£
	2023	2022
Tithes and Offerings	33825	28420
Gift Aid		
Other Income		
Interest	15	22
Total Receipts	33840	28442

Direct Charitable Expenditure

Hall Rent	5294	6133
Admin	440	0
Wages	0	5558
Youth outreach expenses	300	0
Transport	2211	2143
Professional fees	1160	584
Telephone & Internet	0	0
Mission house rent	9000	9000
Church Programs	4625	997
Welfare	3470	4800
Refreshments	2206	1583
Maintenance and Subscriptions	954	653
Charity donations	620	620
Stationary & Books	276	276
Rates	335	335
Media services	144	0
Printing & Advertising	234	140
Supplies	946	720
Insurance	220	229
	32435	33771

Other Expenditure

Equipments	210	3490
Fixtures	1652	0
	1862	3490

Total Payments	34297	37261
Net Receipts/Payments for the year	-457	-8819
Cash Funds at start of year	76291	85110
Loan out	-8500	
Cash Funds at end of year	67334	76291

Evangelical Christian Churches Ministries

2 Statements of Assets and Liabilities at 1st October 2023

Cash Funds	Unrestricted Funds 2023/£	2022/£
Barclays	4291	5728
Petty Cash	0	438
Savings	63042	70125
Total Cash Funds	67333	76291
Assets Retained for the Charity's Own use		
Musical Instruments	374	468
Equipments	4702	5667
Fixtures & Fittings	1322	
	6398	6135
Liabilities		
Accounting fee	500	500

Approved by the Trustees and signed on their behalf:

Evangelical Christian Churches Ministries

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 1st October 2023

ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the receipts and payments basis under section of the Charities Act 2011.

Funds

Unrestricted funds are those which can be used at the Trustees' discretion. Restricted Funds are those whose purposes have been restricted by the donor.

Trustee Remuneration

No trustee or connected persons received any remuneration during the financial year. All work was carried out by volunteers.

Depreciation

Depreciation is calculated at 20% reducing balance method.