

REGISTERED CHARITY NUMBER: 1114568
COMPANY NUMBER: 05343009

WORLD CHURCH OF MESSIAH UK

(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025

WORLD CHURCH OF MESSIAH UK

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WORLD CHURCH OF MESSIAH UK

LEGAL AND ADMINISTRATIVE INFORMATION

Name Known as	WORLD CHURCH OF MESSIAH UK
Trustees and Directors	Eduardo De Souza Neto Joaquim Donha Artero Keizo Miura Eliza Junko Honda Mole
Charitable Company Registration Number	1114568
Company Number	05343009
Principal Office	Suite F16 St George's Business Park, Castle Road Sittingbourne Kent ME10 3TB
Registered Office	Suite F16 St George's Business Park, Castle Road Sittingbourne Kent ME10 3TB
Independent Examiner	Diamond Accounts Ltd Suite F16 St George's Business Park, Castle Road Sittingbourne Kent ME10 3TB

WORLD CHURCH OF MESSIAH UK

Report of the Trustees for the Year Ended 31 January 2025

Structure, governance and management

The Trustees, who are also the Directors of World Church of Messiah UK, for the purposes of Company Law, present their Report and Financial Statements for the year ended 31 January 2025. They comply with the current statutory requirements, the Memorandum and Articles of Association and are applicable to Charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Governing document

World Church of Messiah UK is a Charitable Company limited by guarantee, incorporated on 26 January 2005. Charitable Company registration was confirmed on 6 June 2006. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. It is registered in the United Kingdom (Co. Number 05343009). It is registered with the Charitable Company Commission under the Charities Act 2011 (Charitable Company Number 1114568).

Recruitment and Appointment of Trustees

The directors of the Company are also Charitable Company Trustees for the purpose of Charitable Company law and under the Company's articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association, at each Annual General Meeting one third of the elected Trustees or such member of elected Trustees as in nearest to one third shall retire and shall immediately be eligible for re-election. The Trustees to retire shall be those who have been in office for the longest period since their last appointment or re-appointment, but as between persons who became or were last re-appointed on the same day those to retire shall be determined by a secret ballot of all the Directors.

Risk Management

The Trustees have examined the major strategic business and operational risks which the Charitable Company faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Fundraising

Fundraising statement Section 162a of the Charities Act 2011 requires charities to make a statement

Although we do not undertake widespread fundraising from the general public, the legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes".

Such amounts receivable are presented in our accounts as "Donations and legacies" and are all voluntary in

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fundraisers, or third parties.

Although the Charity is not required to be bound by any regulatory scheme, the Charity complies with the relevant codes of practice. We have received no complaints in relation to fundraising activities.

WORLD CHURCH OF MESSIAH UK

Report of the Trustees for the Year Ended 31 January 2025 (continued)

Objectives and Activities

Objectives

The purpose of the Charitable Company is to promote and advance religion and education in accordance with the doctrines of Meishu-Sama and in particular but not exclusively to benefit the public by teaching and practice of Johrei, natural farming, artistic activities and activities to aid the preservation and regeneration of the environment.

Activities

To achieve the objectives the World Church of Messiah UK organises regular services of worship, lectures and study sessions on the doctrines of Meishu-Sama, based on the spiritual guidance of the current Spiritual Leader, Kyoshu-sama, as well as guidance to members of the congregation and frequenters of the general public. These activities are open to all members of the public, without any distinction of any kind.

Since end October 2021, when the lease of the church's premises in London came to an end, such activities have been conducted primarily online and at rented rooms in conference centres in London, where our main services of worship and larger study sessions/lectures are held. Most of the congregation resides in London and approximately 25 volunteers are currently actively involved in our activities, helping in the provision of guidance to members and frequenters.

Support is also given to a smaller group of members in Dublin, Ireland, online by means of virtual meetings, lectures, etc.

In shaping our objectives for the year and planning our activities, the Trustees have paid due regard to the Charitable Company Commission's guidance on public benefit.

It is the judgement of the trustees that the activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in all operational and strategic planning decisions.

Achievements and Performance

The regular support and activities promoted by the World Church of Messiah UK have resulted in a general deepening of the understanding of the doctrines of Meishu-Sama among the followers throughout the UK. This is reflected in the number of regular volunteers involved in the activities of the Charitable Company as well as the steady number of people attending the services, lectures and study sessions of the World Church of Messiah UK regularly.

Financial Review

The trustees continue to apply their funds in accordance with the objectives of the charity. Total receipts, on unrestricted funds totalled £35,373 (2024 - £39,226). The charity expenditure totalled £ 19,094 (2024 - £19,586).

Future Plans

The Charitable Company's future plans involve the plan to purchase of a place of worship in London or surrounding areas, which will be fundamental in moving their charitable activities further in accordance with the objects. The Charitable Company are currently in the process of finding a suitable property, having viewed a number of places and having sufficient reserves to purchase a place of worship.

WORLD CHURCH OF MESSIAH UK

Report of the Trustees for the Year Ended 31 January 2025 (continued)

Reserves

It is the policy of the Charitable Company that the unrestricted funds, not specifically designated, should be maintained at a level equivalent to between three and six months expenditure, which is considered to be a reasonable target. As funds come exclusively from voluntary donations, it is felt that if these donations ceased a six month period should be long enough to assess why donations have ceased and to seek additional funding sources.

The current level of reserves £506,631 (2024: £490,352) is in excess of this three to six month requirement and therefore sufficient to meet their expenditure needs in the short, medium and long term. The unrestricted funds in place as at 31 January 2025 will be essential to ensure the charity remains a going concern, and to endeavour to support the expansion of other related activities, such as Nature Farming (which forms part of the objects of the Charitable Company) in the near future. The unrestricted funds in place as at 31 January 2025 will be essential to ensure the charity remains a going concern, and to endeavour to support the expansion of its activities. In particular, the Charitable Company intends to purchase property – a place of worship – in London with a view to further its objects more effectively. The unrestricted funds will be instrumental in achieving this.

Trustees' responsibilities statement

The trustees (who are also directors of World Church of Messiah UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

This report was approved by the Board of Trustees and signed on its behalf by:


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Director

Dr Eduardo De Souza Neto

Date: 20/06/2025

Independent Examiner's Report to the Trustees of
WORLD CHURCH OF MESSIAH UK

I report to the charity trustees on my examination of the accounts of WORLD CHURCH OF MESSIAH UK for the year ended 31 January 2025.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Diamond Accounts.....

Diamond Accounts Limited
Suite F16 St George's Business Park,
Castle Road
Sittingbourne
Kent
ME10 3TB

Date: 20/06/2025

WORLD CHURCH OF MESSIAH UK

Statement of Financial Activities for the Year Ended 31 January 2025

	Notes	2025 Unrestricted Fund £	2024 Unrestricted Fund £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	35,373	34,227
Interest Income	2	-	5,000
Total Income		35,373	39,226
EXPENDITURE ON			
Charitable Activities	3	19,094	19,586
Total Expenditure		19,094	19,586
NET INCOME/(EXPENDITURE)		16,279	19,640
NET MOVEMENT IN FUNDS		16,279	19,640
TOTAL FUNDS BROUGHT FORWARD		490,352	470,712
TOTAL FUNDS CARRIED FORWARD		506,631	490,352

The Charitable Company has no recognised gains and losses and therefore no separate statement of total recognised gains and losses has been presented.

All of the Charitable Company's activities are derived from continuing activities.

The notes on pages 8 to 11 form part of these financial statements.

WORLD CHURCH OF MESSIAH UK

Balance Sheet as at 31 January 2025

		2025 Total	2024 Total
	Notes	£	£
CURRENT ASSETS			
Debtors	5	75	75
Cash at bank		512,486	504,363
NET CURRENT ASSETS		512,561	504,438
CURRENT LIABILITIES			
Amounts falling due within one year	6	(5,930)	(14,086)
NET CURRENT LIABILITIES		(5,930)	(14,086)
TOTAL ASSETS LESS CURRENT LIABILITIES		506,631	490,352
NET ASSETS		506,631	490,352
FUNDS			
Unrestricted funds		506,631	490,352
TOTAL FUNDS		506,631	490,352

The notes on pages 8 to 11 form part of these financial statements.

For the year ended 31 January 2025 the Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the Charitable Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act;

The financial statements have been prepared in accordance with the provisions applicable to companies subject the small companies regime and in accordance with the provisions of FRS102 Section 1A – small entities.

The financial statements were approved by the Board of Trustees and authorised for issue on 04/03/2025 and were signed on its behalf by:



Dr Eduardo De Souza Neto

WORLD CHURCH OF MESSIAH UK

Notes to the Financial Statements for the Year Ended 31 January 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 October 2019) - (Charities SORP(FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006. The registered office is Suite F16 St George'S Business Park, Castle Road, Sittingbourne, Kent, England, ME10 3TB.

The Charitable Company meets the definition of a public benefit entity, under FRS 102. Assets and liabilities are initially recognized at historic cost or transaction value unless otherwise stated in the accounting policy notes. The financial statements are presented in Sterling and are rounded to the nearest £.

Company status

The charity is a Company limited by guarantee, incorporated in England and Wales. In the event of the Charitable Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charitable Company.

Income

Donations and gifts are accounted for on a received basis. No amounts are included in the financial statements for services donated by volunteers.

Expenditure

Expenses are accounted for on an accruals basis.

Charitable activities are those costs incurred directly in support of expenditure on the objects of the Charitable Company. Governance costs are those incurred in connection with administration of the Charitable Company and compliance with constitutional and statutory requirements.

Taxation

The Company is accepted as a Charitable Company for tax purposes. It is, therefore, exempt from tax on its income and gains to the extent that income and gains are applicable to and are applied for charitable purposes only.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes.

WORLD CHURCH OF MESSIAH UK

Notes to the Financial Statements for the Year Ended 31 January 2025 (continued)

Going Concern

The financial statements have been prepared on a going concern basis which forecasts that the Company will have adequate resources to continue in operational existence for a period of at least 12 months from the date of this financial report.

The trustees have reviewed the charity's requirements to remain a going concern for a period of more than 12 months from the date of approval of these financial statements. Despite factoring in reasonable downsides to their review, the trustees are confident that the charity has sufficient resources so as to meet the liabilities of the charity as they fall due.

Financial Instruments

The Charitable Company only has financial assets and liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently recognised at the settlement value. All assets are recorded at cost which is their fair value.

Cash flow statement

The Charitable Company qualifies as a small entity under the Companies Act 2006 and as a consequence, it is exempt from the requirement to publish a cash flow statement under Section 7 of Financial Reporting Standard 102 'Cash flow statement'.

Debtors

Trade and other debtors are recognized at the settlement amount due after any trade discount offered. Accrued income and tax recoverable are included at the best estimate of the amounts receivable at the balance sheet date. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the Charitable Company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Key sources of judgement and estimation uncertainty

No significant judgements, accounting policies, or assumptions have been made by management in applying the Charitable Company's accounting policies.

WORLD CHURCH OF MESSIAH UK

Notes to the Financial Statements for the Year Ended 31 January 2025 (continued)

2. Donations and Legacies

	2025	2024
	Unrestricted	Unrestricted
	£	£
INCOME AND ENDOWMENTS FROM		
Monetary donations	35,373	34,227
Investment Income	-	5,000
Total	<u>35,373</u>	<u>39,226</u>

All grants received were from local government, there were no unfulfilled conditions or other contingencies attached to the grant.

3. Charitable Activities

	2025	2024
	£	£
Travelling and Subsistence	8,874	8,173
Bank Charges	11	9
Computer & Software	771	1,041
Stationary	361	316
Sundry Expense	16	251
Repairs and renewals	246	-
Telephone & Data	191	279
Premise Cost (See note 4)	2,624	2,617
	<u>13,094</u>	<u>12,687</u>
Governance Cost		
Accounting Fees	5,000	5,000
Other Legal and Professional fees	1,000	1,900
	<u>19,094</u>	<u>19,586</u>

4. Premise Cost

	2025	2024
	£	£
Rent	2,413	2,413
Insurance Expense	211	205
	<u>2,624</u>	<u>2,617</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration or expenses were paid to Trustees during the year (2024: £Nil)

WORLD CHURCH OF MESSIAH UK

Notes to the Financial Statements for the Year Ended 31 January 2025 (continued)

6. STAFF COSTS

There were no employees who received any emoluments during the year or the prior year. The average number of staff in the year was nil (2024 - nil). There is also no remuneration received by key management personnel who are considered to be the charitable company directors (2024: £Nil).

7. DEBTORS

	2025	2024
	£	£
Rent Deposit	75	75
	<u>75</u>	<u>75</u>

8. CREDITORS

	2025	2024
	£	£
Trade Creditors	-	3,706
Accruals	5,000	3,855
Other Creditors	930	6,525
	<u>5,930</u>	<u>14,086</u>

9. SHARE CAPITAL AND FUNDS

The Company is limited by Guarantee with no share capital. Each member of the Charitable Company undertakes to contribute to the assets of the Charitable Company in the event of winding up or if the liabilities of the Charitable Company exceed the assets within one year of ceasing to be a member. The Members are the subscribers to the Memorandum of Association and the contribution is limited to £1 for each member. The Members also act as the Trustees of the Charitable Company. During the year there were 4 members (2024: 3). The members are the ultimate controlling party.

10. RELATED PARTY TRANSACTIONS

During the year, there were trustee donations received from Eduardo Alberto De-Souza-Neto amounting to £12,450 (2024: £8,694) and from Eliza Junko Honda Mole amounting to £1,730 (2024: £0) . There were no other related party transactions noted during the year (2024: none).