

**MINISTERIO COMUNIDADE CRISTA**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2021**

**CHARITY NUMBER: 1126838**

**MINISTERIO COMUNIDADE CRISTA**  
**59A SYDENHAM ROAD**  
**LONDON**  
**SE26 5EX**

## **INDEX**

	<b><u>Page</u></b>
<b>Index</b>	<b>1</b>
<b>Legal &amp; Administrative details</b>	<b>2</b>
<b>Trustee's Report</b>	<b>3-4</b>
<b>Independent Examiner's Report</b>	<b>5</b>
<b>Statement of Financial Activities</b>	<b>6</b>
<b>Balance Sheet</b>	<b>7</b>
<b>Notes on the financial Statements</b>	<b>8 – 11</b>

**MINISTERIO COMUNIDADE CRISTA**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 30<sup>th</sup> JUNE 2021**

**ADDRESS FOR CORRESPONDENCE**

59A SYDENHAM ROAD  
LONDON  
SE26 5EX

**REGISTERED CHARITY NUMBER**

1126838

**GOVERNING DOCUMENT**

DECLARATION OF TRUST  
5<sup>TH</sup> NOVEMBER 2008.

**TRUSTEES/ DIRECTORS**

Alexandre da Silva Izumi  
Tania Regina Azevedo Izumi

**PRINCIPAL BANKERS**

HSBC BANK  
141 HIGH STREET  
BECKENHAM, KENT  
BR3 1BX

**INDEPENDENT EXAMINER**

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

## **MINISTERIO COMUNIDADE CRISTA**

### **TRUSTEES' REPORT YEAR ENDED 30<sup>TH</sup> JUNE 2021**

The trustees are pleased to present their report for the year ended 30<sup>TH</sup> June 2021 for the charity, Ministerio Comunidade Crista with charity number 1126838.

The Trustees of the charity are: Alexandre da Silva Izumi  
Tania Regina Azevedo Izumi

The principal address of the charity is : 59A Sydenham road  
London  
SE26 5EX

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a declaration of trust that was executed 5<sup>TH</sup> November 2008 .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 first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think 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.

### **ACHIEVMENTS AND PERFORMANCE**

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The church was restricted to hold its meetings and services online during part of the year because of the pandemic. This restricted their ability to meet with members and support as they would have liked.

## **FINANCIAL REVIEW**

The income of the charity is above £29,000. This is a good amount for this year of the charity the costs have been well managed over this period. The majority of the costs was on the premises used for place of worship and transport and accommodation costs of guests at their conferences. The organisation is still in a good position to manage its costs.

## **FUTURE DEVELOPMENTS**

The church intends to continue to host its regular yearly conferences in UK. 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

## **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 1993. 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 29<sup>th</sup> April 2022 and signed on their behalf by:

Independent Examiner's Report  
To the Trustees  
**MINISTERIO COMUNIDADE CRISTA**

I report on the accounts of the church for the year ended 30<sup>th</sup> June 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  
Unit 5 Generator Business Centre  
95 Miles road  
Mitcham  
Surrey  
CR4 3FH

# MINISTERIO COMUNIDADE CRISTA

## Statement of Financial Activities for the year ended 30th June 2021

	Note	Unrestricted	Total Funds	
		Funds	2021	2020
Incoming Resources from generated funds		£	£	£
Donations and Legacies	2	25946	25946	29684
Investment income	2	0	0	0
		25946	25946	29684
Other		3343	3343	0
<b>Total Incoming Resources</b>		<b>29289</b>	<b>29289</b>	<b>29684</b>
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	3	29,288	29,288	31174
Other	4	68	68	0
<b>Total Resources Expended</b>		<b>29,356</b>	<b>29,356</b>	<b>31174</b>
<b>Net movement in funds</b>		<b>-67</b>	<b>-67</b>	<b>-1490</b>
<b>Reconciliation of Funds</b>				
Total Funds brought forward		3394	3394	4884
<b>Total Funds carried forward</b>		<b>3,327</b>	<b>3,327</b>	<b>3394</b>

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.

**MINISTERIO COMUNIDADE CRISTA**  
**Balance Sheet as at 30th June 2021**

	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Fixed Assets</b>		<b>£</b>	<b>£</b>
Tangible fixed assets		0	0
		<hr/>	<hr/>
		0	0
		<hr/>	<hr/>
<b>Current Assets</b>			
Cash at bank and in hand		2527	2594
Debtors & prepayment	<b>6</b>	1160	1160
		<hr/>	<hr/>
		3687	3754
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	<b>5</b>	360	360
		<hr/>	<hr/>
<b>Net Current Assets</b>		3327	3394
		<hr/>	<hr/>
<b>Net Assets</b>		3327	3394
<b>Unrestricted Funds</b>			
General Fund		3327	3394
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		3327	3394
		<hr/>	<hr/>

Alexandre Izumi  
Trustee

\_\_\_\_\_  
Trustee's signature

**MINISTERIO COMUNIDADE CRISTA**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>ST</sup> JUNE 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.

**MINISTERIO COMUNIDADE CRISTA**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>ST</sup> JUNE 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

**MINISTERIO COMUNIDADE CRISTA**  
**Notes to the accounts for year ended 30th June 2021**

	£	£
<b>2 Voluntary Income</b>	<b>2021</b>	<b>2020</b>
Tithes and Offerings	25946	29684
Gift Aid	3343	0
Total	<u>29289</u>	<u>29684</u>

**3 Cost of Activities in furtherance of Charity's Objectives**

	2021/£	2020/£
Church Rent	5695	7400
Stationary	0	365
Telephone	688	764
Transport	889	2062
Church house rent	17500	15950
Webhosting	0	0
Subscription	109	100
Admin services	328	0
Youth ministry	0	1365
Rates	1487	1424
Mission	81	1217
Insurance	0	0
Supplies	161	0
Travel costs	0	0
Church events	0	0
Refreshments	200	116
Accounting services	360	360
Events	1789	0
Bank charges	1	31
Tax/Ni	0	0
Advertising	0	19
Charity	0	0
Welfare	0	0
Total	<u>29288</u>	<u>31174</u>

All work was carried out by volunteers in the organisation.

**5 Creditors: amounts falling due within one year**

	<b>2021/£</b>	<b>2020/£</b>
Creditors	360	360
Total	360	360

**6 Debtors and Prepayments**

	<b>2021/£</b>	<b>2020/££</b>
Tax recoverable	1160	1160