

# JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL

England & Wales · Charity number 1127249

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06219783](#)

**Registered** 2008-12-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Unit 9J  
13 Eley Road  
London  
N18 3BB

**Phone** 02088870200

**Email** [jcfmichurch@gmail.com](mailto:jcfmichurch@gmail.com)

**Website** [www.jcfmi.org](http://www.jcfmi.org)

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN FAITH (IN ACCORDANCE WITH THE STATEMENT OF BELIEFS) IN THE UNITED KINGDOM AND OTHER PARTS OF THE WORLD; TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN THE UNITED KINGDOM AND OTHER PARTS OF THE WORLD; AND TO ADVANCE EDUCATION IN THE UNITED KINGDOM AND OTHER PARTS OF THE WORLD.

**Activities:** To fulfil our purpose, the organisation provide various types of social and educational services that are guided and inspired by the Gospel values and Christ social teachings: love your neighbour as yourself. Currently the organisation is running two projects: 1. Church in ghana

## Classification

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- **How:** Provides Services, Sponsors Or Undertakes Research
- **What:** Education/training, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** GLOBAL
- Ghana
- Hackney

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-30	£52,034	£38,078	-	-
2024-04-30	£46,729	£38,265	-	-
2023-04-30	£49,463	£39,577	-	-
2022-04-30	£36,530	£36,317	-	-
2021-04-30	£30,749	£29,460	-	-

## Trustees

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Name	Role	Appointed
MARY AFRIFA		2019-01-10
MICHAEL NII NTIAKU BRUCE		2019-01-17
REVEREND PAUL KWASI BREFO		

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

England & Wales - Charity number 1127249

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# Accounts

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**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2025**

**COMPANY NUMBER: 06219783**

**CHARITY NUMBER: 1127249**

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**UNIT 9 J**  
**13 ELEY ROAD**  
**EDMONTON**  
**LONDON**  
**N18 3BB**

## **INDEX**

	<b><u>Page</u></b>
<b>Index</b>	<b>1</b>
<b>Trustee's Report</b>	<b>2 - 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes on the financial Statements</b>	<b>7 - 9</b>

## **JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

### **TRUSTEES' REPORT YEAR ENDED 30<sup>TH</sup> APRIL 2025**

The trustees are pleased to present their report for the year ended 30<sup>th</sup> April 2025 for the charity, Jesus Christ Foundation Ministries International with charity number 1127249.

The Trustees of the charity are: Rev Paul Brefo  
Michael Nii Bruce  
Mary Afrifa

The principal address of the charity is : Unit 9J  
13 Eley Road  
London N18 3BB

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

The Charity governing document is a Memorandum and Articles of Association that was incorporated 19<sup>TH</sup> April 2007. 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.

### **ACHIEVEMENTS AND PERFORMANCE**

The Organisation continues to hold Christian worship meetings through the year in which individuals were equipped and educated on the principles of the Christian faith. The church also continued to support its Christian outreaches in the community.

## **FINANCIAL REVIEW**

The income of the charity is above £47,900. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The organisation used its income for covering the rent of the premises and operational costs of running its activities.

## **FUTURE PLANS**

The church plans to continue its outreach in the community through its worship services and regular conferences. It also plans to continue planting churches in the Philippines through its mission outreaches.

## **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 22<sup>nd</sup> January 2026 and signed on their behalf by:

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## Independent Examiner's Report

To the Trustees

### **JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

I report on the accounts of the church for the year ended 30<sup>th</sup> April 2025 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

Generator Business Centre

95 Miles road

Mitcham

Surrey

CR4 3FH

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

**Statement of Financial Activities for the year ended 30th April 2025**

	Note	Unrestricted Funds £	Total Funds 2025 £	2024 £
<b>Incoming Resource: from generated funds</b>				
Donations& Legacies	2	52034	52034	46729
Investment income	3	0	0	0
		52034	52034	46729
<i>Other Income</i>				
Other		0	0	0
<b>Total Incoming Resources</b>		<b>52034</b>	<b>52034</b>	<b>46729</b>
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activity	6	38,078	38,078	38265
Other	4	0	0	0
<b>Total Resources Expended</b>		<b>38,078</b>	<b>38,078</b>	<b>38265</b>
<b>Net movement in funds</b>		<b>13,956</b>	13,956	8464
<b>Reconciliation of Funds</b>				
Total Funds brought forward		19748	19748	11284
<b>Total Funds carried forward</b>		<b>33,704</b>	<b>33,704</b>	19748

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.

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**Balance Sheet as at 30th April 2025**

	Note	2025	2024
<b>Fixed Assets</b>		£	£
Tangible fixed assets	5	350	437
		<u>350</u>	<u>437</u>
<b>Current Assets</b>			
Cash at bank and in hand		36234	26251
Debtors & prepayments		0	0
		<u>36234</u>	<u>26251</u>
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	8	380	380
<b>Net Current Assets</b>		<u>35854</u>	<u>25871</u>
<b>Creditors: amounts falling due after one year</b>			
		<u>2500</u>	<u>6560</u>
<b>Net Assets</b>		33704	19748
<b>Unrestricted Funds</b>		33704	19748
<b>TOTAL FUNDS</b>		<u>33704</u>	<u>19748</u>

For the year ended 30th April 2025 Jesus Christ Foundation Ministries International was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

**Rev Paul Kwasi Brefo**

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2025**

**1) Accounting Policies**

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.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 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.

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>th</sup> APRIL 2025**

*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.

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**Notes to the accounts for year ended 30th April 2025**

**2 Voluntary Income**

	Unrestricted Funds £	Total fund: 2025 £	Total funds 2024 £
Church collections			
Tithes	12484	12484	15172
Offerings	18345	18345	15460
Fund raising	10702	10702	8595
Giftaid	10503	10503	7502
<b>Total</b>	<b>52034</b>	<b>52034</b>	<b>46729</b>

**3 Investment income**

	Unrestricted Funds £	Total fund: 2025/£	Total funds 2024/£
Bank Interest	0	0	0

**4 Other**

	amount £/2025	Amount £/2024
Missions to Africa	0	0 Supporting missions
Grants to individuals<£1000	0	0 Charitable giving
<b>Total</b>	<b>0</b>	<b>0</b>

**5 Tangible Fixed Assets**

	Instrument £	Equipment £	Total £
<b>Cost</b>			
At 01/05/2024	1562	403	1965
Additions	0	0	0
<b>At 30/04/2025</b>	<b>1562</b>	<b>403</b>	<b>1965</b>
<b>Depreciation</b>			
At 01/05/2024	1152	376	1528
charge for the year	82	5	87
<b>At 30/04/2025</b>	<b>1234</b>	<b>381</b>	<b>1615</b>
<b>Net Book Value at 30/04/2025</b>	<b>328</b>	<b>22</b>	<b>350</b>
Net Book Value at 01/05/2024	410	27	437

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**Notes to the accounts for year ended 30th April 2025**

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

	2025/£	2024/£
Rent of building	11332	23320
Rent of office	0	0
Light & Heat	0	0
Travel costs/fuel	635	365
Church events	166	0
Refreshments	520	286
Stationary	340	330
Depreciation	87	109
Telephone & Internet	234	537
Subscriptions	360	240
Admin	711	469
Pension	702	702
Charity Donation	1920	2090
Insurance	600	580
Repairs & Renewals	0	573
Salary	16001	8400
Professional fees	1100	0
Storage costs	224	0
Security	0	264
Loan interest	3146	0
<b>Total</b>	<b>38078</b>	<b>38265</b>

**Trustee Remuneration**

The trustee Rev Paul Brefo was paid £16001 for providing pastoral services to the charity

There was 1 employee during the financial year and the organisation ran a PAYE scheme.

<b>Pay</b>	<b>2025/£</b>	<b>2024/£</b>
Salary	16001	8400
Tax/Ni	0	0
<b>Total</b>	<b>16001</b>	<b>8400</b>

<b>8 Creditors: amounts falling due within one year</b>	2025/£	2024/£
Creditors	380	380

<b>9 Debtors and Prepayments</b>	2025/£	2024/£
	0	0

<b>10 Creditors: amounts falling due after one year</b>	2025/£	2024/£
Bounce back loan	2500	6560

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

England & Wales - Charity number 1127249

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# Accounts

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**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2024**

**COMPANY NUMBER: 06219783**

**CHARITY NUMBER: 1127249**

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**UNIT 9 J**  
**13 ELEY ROAD**  
**EDMONTON**  
**LONDON**  
**N18 3BB**

## **INDEX**

	<b><u>Page</u></b>
<b>Index</b>	<b>1</b>
<b>Trustee's Report</b>	<b>2 - 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes on the financial Statements</b>	<b>7 - 9</b>

## **JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

### **TRUSTEES' REPORT YEAR ENDED 30<sup>TH</sup> APRIL 2024**

The trustees are pleased to present their report for the year ended 30<sup>th</sup> April 2024 for the charity, Jesus Christ Foundation Ministries International with charity number 1127249.

The Trustees of the charity are: Rev Paul Brefo  
Michael Nii Bruce  
Mary Afrifa

The principal address of the charity is : Unit 9J  
13 Eley Road  
London N18 3BB

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

The Charity governing document is a Memorandum and Articles of Association that was incorporated 19<sup>TH</sup> April 2007. 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.

### **ACHIEVEMENTS AND PERFORMANCE**

The Organisation continues to hold Christian worship meetings through the year in which individuals were equipped and educated on the principles of the Christian faith. The church also continued to support its Christian outreaches in the community.

## **FINANCIAL REVIEW**

The income of the charity is above £46,700. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The organisation used a large portion of its resources in supporting its branch churches in the Philippines during the financial year.

## **FUTURE PLANS**

The church plans to continue its outreach in the community through its worship services and regular conferences. It also plans to continue planting churches in the Philippines through its mission outreaches.

## **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 20<sup>th</sup> January 2025 and signed on their behalf by:

---

Independent Examiner's Report

To the Trustees

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

I report on the accounts of the church for the year ended 30<sup>th</sup> April 2024 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  
Generator Business Centre  
95 Miles road  
Mitcham  
Surrey  
CR4 3FH

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

**Statement of Financial Activities for the year ended 30th April 2024**

<b>Incoming Resources from generated funds</b>	Note	<b>Unrestricted Funds</b> £	<b>Total Funds</b> <b>2024</b> £	<b>2023</b>
Donations& Legacies	<b>2</b>	46729	46729	49463
Investment income	<b>3</b>	0	0	0
		<hr/> 46729	<hr/> 46729	<hr/> 49463
<i>Other Income</i>				
Other		0	0	0
<b>Total Incoming Resources</b>		<hr/> <b>46729</b>	<hr/> <b>46729</b>	<hr/> <b>49463</b>
 <b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activity	<b>6</b>	38,265	38,265	39577
Other	<b>4</b>	0	0	0
<b>Total Resources Expended</b>		<hr/> <b>38,265</b>	<hr/> <b>38,265</b>	<hr/> <b>39577</b>
<b>Net movement in funds</b>		<b>8,464</b>	8,464	9886
 <b>Reconciliation of Funds</b>				
Total Funds brought forward		11284	11284	1398
<b>Total Funds carried forward</b>		<b>19,748</b>	<b>19,748</b>	11284

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.

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**Balance Sheet as at 30th April 2024**

	Note	2024	2023
<b>Fixed Assets</b>		£	£
Tangible fixed assets	5	437	546
		437	546
<b>Current Assets</b>			
Cash at bank and in hand		26251	20640
Debtors & prepayments		0	0
		26251	20640
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	8	380	380
<b>Net Current Assets</b>		25871	20260
<b>Creditors: amounts falling due after one year</b>			
		6560	9522
<b>Net Assets</b>		19748	11284
<b>Unrestricted Funds</b>		19748	11284
<b>TOTAL FUNDS</b>		19748	11284

For the year ended 30th April 2024 Jesus Christ Foundation Ministries International was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies's regime.

**Rev Paul Kwasi Brefo**

---

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2024**

**1) Accounting Policies**

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.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 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.

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>th</sup> APRIL 2024**

*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.

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**Notes to the accounts for year ended 30th April 2024**

**2 Voluntary Income**

	Unrestricted Funds £	Total funds 2024 £	Total funds 2023 £
Church collections			
Tithes	15172	15172	15275
Offerings	15460	15460	20896
Fund raising	8595	8595	5756
Giftaid	7502	7502	7536
<b>Total</b>	<b>46729</b>	<b>46729</b>	<b>49463</b>

**3 Investment income**

	Unrestricted Funds £	Total funds 2024/£	Total funds 2023/£
Bank Interest	0	0	0

**4 Other**

	amount £/2024	Amount £/2023
Missions to Africa	0	0 Supporting missions
Grants to individuals<£1000	0	0 Charitable giving
<b>Total</b>	<b>0</b>	<b>0</b>

**5 Tangible Fixed Assets**

	Instrument £	Equipment £	Total 2024 £
<b>Cost</b>			
At 01/05/2023	1562	403	1965
Additions	0	0	0
<b>At 30/04/2024</b>	<b>1562</b>	<b>403</b>	<b>1965</b>
<b>Depreciation</b>			
At 01/05/2023	1050	369	1419
charge for the year	102	7	109
<b>At 30/04/2024</b>	<b>1152</b>	<b>376</b>	<b>1528</b>
<b>Net Book Value at 30/04/2024</b>	<b>410</b>	<b>27</b>	<b>437</b>
Net Book Value at 01/05/2023	512	34	546

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**Notes to the accounts for year ended 30th April 2024**

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

	2024/£	2023/£
Rent of building	23320	25440
Rent of office	0	0
Light & Heat	0	0
Travel costs/fuel	365	195
Church events	0	0
Refreshments	286	225
Stationary	330	317
Depreciation	109	136
Telephone & Internet	537	217
Subscriptions	240	200
Admin	469	713
Pension	702	772
Charity Donation	2090	4547
Insurance	580	551
Repairs & Renewals	573	0
Salary	8400	6000
Professional fees	0	0
Security	264	264
Loan interest	0	0
<b>Total</b>	<b>38265</b>	<b>39577</b>

**Trustee Remuneration**

The trustee Rev Paul Brefo was paid £8400 for providing pastoral services to the charity.

There was 1 employee during the financial year and the organisation ran a PAYE scheme.

<b>Pay</b>	<b>2024/£</b>	<b>2023/£</b>
Salary	8400	6000
Tax/Ni	0	0
<b>Total</b>	<b>8400</b>	<b>6000</b>

<b>8 Creditors: amounts falling due within one year</b>	<b>2024/£</b>	<b>2023/£</b>
Creditors	380	380

<b>9 Debtors and Prepayments</b>	<b>2024/£</b>	<b>2023/£</b>
	0	0

<b>10 Creditors: amounts falling due after one year</b>	<b>2024/£</b>	<b>2023/£</b>
Bounce back loan	6560	9522

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

England & Wales - Charity number 1127249

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# Accounts

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**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2023**

**COMPANY NUMBER: 06219783**

**CHARITY NUMBER: 1127249**

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**UNIT 9 J**  
**13 ELEY ROAD**  
**EDMONTON**  
**LONDON**  
**N18 3BB**

## **INDEX**

	<b><u>Page</u></b>
<b>Index</b>	<b>1</b>
<b>Trustee's Report</b>	<b>2 - 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes on the financial Statements</b>	<b>7 - 9</b>

## **JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

### **TRUSTEES' REPORT YEAR ENDED 30<sup>TH</sup> APRIL 2023**

The trustees are pleased to present their report for the year ended 30<sup>th</sup> April 2023 for the charity, Jesus Christ Foundation Ministries International with charity number 1127249.

The Trustees of the charity are: Rev Paul Brefo  
Michael Nii Bruce  
Mary Afrifa

The principal address of the charity is : Unit 9J  
13 Eley Road  
London N18 3BB

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

The Charity governing document is a Memorandum and Articles of Association that was incorporated 19<sup>TH</sup> April 2007. 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.

### **ACHIEVEMENTS AND PERFORMANCE**

The Organisation continues to hold Christian worship meetings through the year in which individuals were equipped and educated on the principles of the Christian faith. The church also continued to support its Christian outreaches in the community.

## **FINANCIAL REVIEW**

The income of the charity is above £49,400. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The organisation used a large portion of its resources in supporting its branch churches in the Philippines during the financial year.

## **FUTURE PLANS**

The church plans to continue its outreach in the community through its worship services and regular conferences. It also plans to continue planting churches in the Philippines through its mission outreaches.

## **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 29<sup>th</sup> January 2023 and signed on their behalf by:

---

Independent Examiner's Report  
To the Trustees

## **JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

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

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

**Statement of Financial Activities for the year ended 30th April 2023**

<b>Incoming Resources from generated funds</b>	Note	<b>Unrestricted Funds</b> £	<b>Total Funds</b> <b>2023</b> £	<b>2022</b> £
Donations& Legacies	<b>2</b>	49463	49463	36530
Investment income	<b>3</b>	0	0	0
		<hr/> 49463	<hr/> 49463	<hr/> 36530
<i>Other Income</i>				
Other		0	0	0
<b>Total Incoming Resources</b>		<hr/> 49463	<hr/> 49463	<hr/> 36530
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activity	<b>6</b>	39,577	39,577	36317
Other	<b>4</b>	0	0	0
<b>Total Resources Expended</b>		<hr/> 39,577	<hr/> 39,577	<hr/> 36317
<b>Net movement in funds</b>		<b>9,886</b>	<b>9,886</b>	<b>213</b>
<b>Reconciliation of Funds</b>				
Total Funds brought forward		1398	1398	1185
<b>Total Funds carried forward</b>		<b>11,284</b>	<b>11,284</b>	<b>1398</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.

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**Balance Sheet as at 30th April 2023**

	Note	2023	2022
<b>Fixed Assets</b>		£	£
Tangible fixed assets	5	546	682
		546	682
<b>Current Assets</b>			
Cash at bank and in hand		20640	14068
Debtors & prepayments		0	0
		20640	14068
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	8	380	380
		380	380
<b>Net Current Assets</b>		20260	13688
<b>Creditors: amounts falling due after one year</b>			
		9522	12972
		9522	12972
<b>Net Assets</b>		11284	1398
<b>Unrestricted Funds</b>		11284	1398
<b>TOTAL FUNDS</b>		11284	1398

For the year ended 30th April 2023 Jesus Christ Foundation Ministries International was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies's regime.

**Rev Paul Kwasi Brefo**

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**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2023**

**1) Accounting Policies**

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.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 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.

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>th</sup> APRIL 2023**

*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.

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**Notes to the accounts for year ended 30th April 2023**

**2 Voluntary Income**

	Unrestricted Funds £	Total funds 2023 £	Total funds 2022 £
Church collections			
Tithes	20896	15275	20897
Offerings	15275	20896	11792
Fund raising	5756	5756	1124
Thanksgiving	7536	7536	2717
<b>Total</b>	<b>49463</b>	<b>49463</b>	<b>36530</b>

**3 Investment income**

	Unrestricted Funds £	Total funds 2023/£	Total funds 2022/£
Bank Interest	0	0	0

**4 Other**

	amount £/2023	Amount £/2022
Missions to Africa	0	0 Supporting missions
Grants to individuals <£1000	0	0 Charitable giving
<b>Total</b>	<b>0</b>	<b>0</b>

**5 Tangible Fixed Assets**

	Instrument £	Equipment £	Total 2023 £
<b>Cost</b>			
At 01/05/2022	1562	403	1965
Additions	0	0	0
<b>At 30/04/2023</b>	<b>1562</b>	<b>403</b>	<b>1965</b>
<b>Depreciation</b>			
At 01/05/2022	922	361	1283
charge for the year	128	8	136
<b>At 30/04/2023</b>	<b>1050</b>	<b>369</b>	<b>1419</b>
<b>Net Book Value at 30/04/2023</b>	<b>512</b>	<b>34</b>	<b>546</b>
Net Book Value at 01/05/2022	640	42	682

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**Notes to the accounts for year ended 30th April 2023**

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

	2023/£	2022/£
Rent of building	25440	25440
Rent of office	0	0
Light & Heat	0	0
Travel costs/fuel	195	210
Church events	0	0
Refreshments	225	355
Stationary	317	210
Depreciation	136	169
Telephone & Internet	217	824
Subscriptions	200	380
Admin	713	360
Pension	772	0
Charity Donation	4547	1120
Insurance	551	544
Repairs & Renewals	0	415
Salary	6000	6000
Professional fees	0	0
Security	264	0
Loan interest	0	290
<b>Total</b>	<b>39577</b>	<b>36317</b>

**Trustee Remuneration**

The trustee Rev Paul Brefo was paid £6000 for providing pastoral services to the charity.

There was 1 employee during the financial year and the organisation ran a PAYE scheme.

<b>Pay</b>	<b>2023/£</b>	<b>2022/£</b>
Salary	6000	6000
Tax/Ni	0	0
<b>Total</b>	<b>6000</b>	<b>6000</b>

<b>8 Creditors: amounts falling due within one year</b>	<b>2023/£</b>	<b>2022/£</b>
Creditors	380	380

<b>9 Debtors and Prepayments</b>	<b>2023/£</b>	<b>2022/£</b>
	0	0

<b>10 Creditors: amounts falling due after one year</b>	<b>2023/£</b>	<b>2022/£</b>
Bounce back loan	9522	12972

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

England & Wales - Charity number 1127249

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# Accounts

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**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2022**

**COMPANY NUMBER: 06219783**

**CHARITY NUMBER: 1127249**

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**UNIT 9 J**  
**13 ELEY ROAD**  
**EDMONTON**  
**LONDON**  
**N18 3BB**

## **INDEX**

	<b><u>Page</u></b>
<b>Index</b>	<b>1</b>
<b>Trustee's Report</b>	<b>2 - 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes on the financial Statements</b>	<b>7 - 9</b>

## **JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

### **TRUSTEES' REPORT YEAR ENDED 30<sup>TH</sup> APRIL 2022**

The trustees are pleased to present their report for the year ended 30<sup>th</sup> April 2022 for the charity, Jesus Christ Foundation Ministries International with charity number 1127249.

The Trustees of the charity are: Rev Paul Brefo  
Michael Nii Bruce  
Mary Afrifa

The principal address of the charity is : Unit 9J  
13 Eley Road  
London N18 3BB

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

The Charity governing document is a Memorandum and Articles of Association that was incorporated 19<sup>TH</sup> April 2007. 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.

### **ACHIEVEMENTS AND PERFORMANCE**

The Organisation continues to hold Christian worship meetings through the year in which individuals were equipped and educated on the principles of the Christian faith. The church also continued to support its Christian outreaches in the community.

## **FINANCIAL REVIEW**

The income of the charity is above £36,500. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The organisation used a large portion of its resources in supporting its branch churches in the Philippines during the financial year.

## **FUTURE PLANS**

The church plans to continue its outreach in the community through its worship services and regular conferences. It also plans to continue planting churches in the Philippines through its mission outreaches.

## **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 10<sup>th</sup> January 2022 and signed on their behalf by:

---

Independent Examiner's Report  
To the Trustees

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

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

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

**Statement of Financial Activities for the year ended 30th April 2022**

<b>Incoming Resources from generated funds</b>	Note	<b>Unrestricted Funds</b> £	<b>Total Funds</b> <b>2022</b> £	<b>2021</b> £
Donations& Legacies	<b>2</b>	36530	36530	30749
Investment income	<b>3</b>	0	0	0
		<u>36530</u>	<u>36530</u>	<u>30749</u>
<i>Other Income</i>				
Other		0	0	0
<b>Total Incoming Resources</b>		<u>36530</u>	<u>36530</u>	<u>30749</u>
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activity	<b>6</b>	36,317	36,317	29460
Other	<b>4</b>	0	0	0
<b>Total Resources Expended</b>		<u>36,317</u>	<u>36,317</u>	<u>29460</u>
<b>Net movement in funds</b>		<b>213</b>	213	1289
<b>Reconciliation of Funds</b>				
Total Funds brought forward		1185	1185	-104
<b>Total Funds carried forward</b>		<b>1,398</b>	<b>1,398</b>	1185

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.

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**Balance Sheet as at 30th April 2022**

	Note	2022	2021
<b>Fixed Assets</b>		£	£
Tangible fixed assets	5	682	349
		<u>682</u>	<u>349</u>
<b>Current Assets</b>			
Cash at bank and in hand		14068	16395
Debtors & prepayments		0	0
		<u>14068</u>	<u>16395</u>
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	8	380	559
		<u>13688</u>	<u>15836</u>
<b>Creditors: amounts falling due after one year</b>			
		<u>12972</u>	15000
<b>Net Assets</b>		1398	1185
<b>Unrestricted Funds</b>		1398	1185
<b>TOTAL FUNDS</b>		<u>1398</u>	<u>1185</u>

For the year ended 30th April 2022 Jesus Christ Foundation Ministries International was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies's regime.

**Rev Paul Kwasi Brefo**

---

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2022**

**1) Accounting Policies**

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.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 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.

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>th</sup> 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.

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**Notes to the accounts for year ended 30th April 2022**

**2 Voluntary Income**

	Unrestricted Funds £	Total funds 2022 £	Total funds 2021 £
Church collections			
Tithes	20897	20897	15321
Offerings	11792	11792	6611
Fund raising	1124	1124	8817
Thanksgiving	2717	2717	0
<b>Total</b>	<b>36530</b>	<b>36530</b>	<b>30749</b>

**3 Investment income**

	Unrestricted Funds £	Total funds 2022/£	Total funds 2021/£
Bank Interest	0	0	0

**4 Other**

	amount £/2022	Amount £/2021
Missions to Africa	0	0 Supporting missions
Grants to individuals<£1000	0	0 Charitable giving
<b>Total</b>	<b>0</b>	<b>0</b>

**5 Tangible Fixed Assets**

	Instrument £	Equipment £	Total 2022 £
<b>Cost</b>			
At 01/05/2021	1060	403	1463
Additions	502	0	502
<b>At 30/04/2022</b>	<b>1562</b>	<b>403</b>	<b>1965</b>
<b>Depreciation</b>			
At 01/05/2021	763	351	1114
charge for the year	159	10	169
<b>At 30/04/2022</b>	<b>922</b>	<b>361</b>	<b>1283</b>
<b>Net Book Value at 30/04/2022</b>	<b>640</b>	<b>42</b>	<b>682</b>
Net Book Value at 01/05/2021	297	52	349

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**Notes to the accounts for year ended 30th April 2022**

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

	2022/£	2021/£
Rent of building	25440	20340
Rent of office	0	0
Light & Heat	0	0
Travel costs/fuel	210	400
Church events	0	0
Refreshments	355	81
Stationary	210	0
Depreciation	169	86
Telephone & Internet	824	311
Subscriptions	380	200
Admin	360	0
Pension	0	702
Charity Donation	1120	120
Insurance	544	540
Repairs & Renewals	415	0
Salary	6000	6000
Professional fees	0	380
Admin services	0	300
Loan interest	290	0
<b>Total</b>	<b>36317</b>	<b>29460</b>

**Trustee Remuneration**

The trustee Rev Paul Brefo was paid £6000 for providing pastoral services to the charity.

There was 1 employee during the financial year and the organisation ran a PAYE scheme.

<b>Pay</b>	<b>2022/£</b>	2021/£
Salary	6000	6000
Tax/Ni	0	0
<b>Total</b>	<b>6000</b>	<b>6000</b>

<b>8 Creditors: amounts falling due within one year</b>	2022/£	2021/£
Creditors	380	559

<b>9 Debtors and Prepayments</b>	2022/£	2021/£
	0	0

<b>10 Creditors: amounts falling due after one year</b>	2022/£	2021/£
Bounce back loan	12972	15000

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

England & Wales - Charity number 1127249

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# Accounts

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**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

**FINANCIAL STATEMENTS**

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

**COMPANY NUMBER: 06219783**

**CHARITY NUMBER: 1127249**

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**UNIT 9 J**  
**13 ELEY ROAD**  
**EDMONTON**  
**LONDON**  
**N18 3BB**

## **INDEX**

	<b><u>Page</u></b>
<b>Index</b>	<b>1</b>
<b>Trustee's Report</b>	<b>2 - 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes on the financial Statements</b>	<b>7 - 9</b>

## **JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

### **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, Jesus Christ Foundation Ministries International with charity number 1127249.

The Trustees of the charity are: Rev Paul Brefo  
Michael Nii Bruce  
Mary Afrifa

The principal address of the charity is : Unit 9J  
13 Eley Road  
London N18 3BB

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

The Charity governing document is a Memorandum and Articles of Association that was incorporated 19<sup>TH</sup> April 2007. 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.

### **ACHIEVEMENTS AND PERFORMANCE**

The Organisation continues to hold Christian worship meetings through the year in which individuals were equipped and educated on the principles of the Christian faith. The church also continued to support its Christian outreaches in the community.

## **FINANCIAL REVIEW**

The income of the charity is above £30,700. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The organisation used a large portion of its resources in supporting its branch churches in the Philippines during the financial year.

## **FUTURE PLANS**

The church plans to continue its outreach in the community through its worship services and regular conferences. It also plans to continue planting churches in the Philippines through its mission outreaches.

## **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 10<sup>th</sup> January 2021 and signed on their behalf by:

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Independent Examiner's Report  
To the Trustees

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

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  
Generator Business Centre  
95 Miles road  
Mitcham  
Surrey  
CR4 3FH

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**

**Statement of Financial Activities for the year ended 30th April 2021**

<b>Incoming Resources from generated funds</b>	Note	<b>Unrestricted Funds</b> £	<b>Total Funds</b> <b>2021</b> £	<b>2020</b> £
Donations& Legacies	<b>2</b>	30749	30749	30677
Investment income	<b>3</b>	0	0	0
		<hr/> 30749	<hr/> 30749	<hr/> 30677
<i>Other Income</i>				
Other		0	0	3550
<b>Total Incoming Resources</b>		<hr/> <b>30749</b>	<hr/> <b>30749</b>	<hr/> <b>34227</b>
 <b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activity	<b>6</b>	29,460	29,460	33975
Other	<b>4</b>	0	0	0
<b>Total Resources Expended</b>		<hr/> <b>29,460</b>	<hr/> <b>29,460</b>	<hr/> <b>33975</b>
<b>Net movement in funds</b>		<b>1,289</b>	1,289	252
 <b>Reconciliation of Funds</b>				
Total Funds brought forward		-104	-104	-356
<b>Total Funds carried forward</b>		<b>1,185</b>	<b>1,185</b>	-104

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.

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**Balance Sheet as at 30th April 2021**

	Note	2021	2020
<b>Fixed Assets</b>		£	£
Tangible fixed assets	5	349	435
		349	435
		349	435
<b>Current Assets</b>			
Cash at bank and in hand		16395	3575
Debtors & prepayments		0	0
		16395	3575
<b>Debtors: amounts falling due within one year</b>			
Creditors & accruals	8	559	4114
		559	4114
<b>Net Current Assets</b>		15836	-539
		15836	-539
<b>Debtors: amounts falling due after one year</b>		15000	
		15000	
<b>Net Assets</b>		1185	-104
<b>Unrestricted Funds</b>		1185	-104
		1185	-104
<b>TOTAL FUNDS</b>		1185	-104

For the year ended 30th April 2021 Jesus Christ Foundation Ministries International was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies's regime.

**Rev Paul Kwasi Brefo**

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**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2021**

**1) Accounting Policies**

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.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 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.

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**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.

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**Notes to the accounts for year ended 30th April 2021**

**2 Voluntary Income**

	Unrestricted Funds £	Total funds 2021 £	Total funds 2020 £
Church collections			
Tithes	15321	15321	14984
Offerings	6611	6611	15693
Fund raising	8817	8817	0
Thanksgiving	0	0	0
<b>Total</b>	<b>30749</b>	<b>30749</b>	<b>30677</b>

**3 Investment income**

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

**4 Other**

	amount £/2021	Amount £/2020
Missions to Africa	0	0 Supporting missions
Grants to individuals<£1000	0	0 Charitable giving
<b>Total</b>	<b>0</b>	<b>0</b>

**5 Tangible Fixed Assets**

	Instrument £	Equipment £	Total 2021 £
<b>Cost</b>			
At 01/05/2020	1060	403	1463
Additions	0	0	0
At 30/04/2021	1060	403	1463
<b>Depreciation</b>			
At 01/05/2020	689	339	1028
charge for the year	74	12	86
At 30/04/2021	763	351	1114
<b>Net Book Value at 30/04/2021</b>	<b>297</b>	<b>52</b>	<b>349</b>
Net Book Value at 01/05/2020	371	64	435

**JESUS CHRIST FOUNDATION MINISTRIES INTERNATIONAL**  
**Notes to the accounts for year ended 30th April 2021**

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

	2021/£	2020/£
Rent of building	20340	21000
Rent of office	0	4440
Light & Heat	0	0
Travel costs/fuel	400	0
Church events	0	0
Refreshments	81	0
Stationary	0	0
Depreciation	86	108
Telephone & Internet	311	528
Subscriptions	200	320
Admin	0	0
Pension	702	702
Charity Donation	120	0
Insurance	540	517
Repairs & Renewals	0	0
Salary	6000	6000
Professional fees	380	360
Admin services	300	0
Music Services	0	0
<b>Total</b>	<b>29460</b>	<b>33975</b>

**Trustee Remuneration**

The trustee Rev Paul Brefo was paid £6000 for providing pastoral services to the charity.

There was 1 employee during the financial year and the organisation ran a PAYE scheme.

<b>Pay</b>	<b>2021/£</b>	<b>2020/£</b>
Salary	6000	6000
Tax/Ni	0	0
<b>Total</b>	<b>6000</b>	<b>6000</b>

<b>8 Creditors: amounts falling due within one year</b>	<b>2021/£</b>	<b>2020/£</b>
Creditors	559	4114

<b>9 Debtors and Prepayments</b>	<b>2021/£</b>	<b>2020/£</b>
	0	0

<b>10 Creditors: amounts falling due after one year</b>	<b>2021/£</b>
Bounce back loan	15000