

# MINISTRY OF CHRISTIAN LIFE CHURCH

England & Wales · Charity number 1128807

## Details

---

Other names	ASSEMBLY OF GOD MCL CHURCH (ASSEMBLEIA DE DEUS MCL)
Status	Registered
Legal form	Trust
Registered	2009-03-26
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	The Gospel Centre Wightman Road London N8 0LT
Phone	07940701037
Email	<a href="mailto:prjoelbarbosa@hotmail.com">prjoelbarbosa@hotmail.com</a>
Website	<a href="http://www.admcl.net">www.admcl.net</a>

## Activities

---

**Objects:** 1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT2 THE TRUSTEES MUST USE THE INCOME AND MAY USE THE CAPITAL FO THE ORGANISATION IN PROMOTING THE OBJECTS

**Activities:** HOLDING REGULAR WORSHIP SERVICES TO PROMOTE THE PUBLIC BENEFIT OF SPIRITUAL REFRESHING THROUGH PRACTICING THE PRINCIPLES OF THE CHRISTIAN FAITH.

## Classification

---

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS.
- Brazil
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£94,297	£97,862	-	-
2024-07-31	£137,022	£125,071	-	-
2023-07-31	£104,391	£103,665	-	-
2022-07-31	£94,762	£88,429	-	-
2021-07-31	£90,477	£90,513	-	-
2020-07-31	£74,509	£72,302	-	-

## Trustees

Name	Role	Appointed
Marcelo Fernandes da Silva		2015-12-01
PASTOR JOEL DOS SANTOS BARBOSA		
WILSON FRANCISCO DE FARIA		

**MINISTRY OF CHRISTIAN LIFE CHURCH**

England & Wales - Charity number 1128807

---

# Accounts

---

Charity registration number: 1128807

# Ministry of Christian Life Church

Annual Report and Financial Statements

for the Year Ended 31 July 2025

# Ministry of Christian Life Church

## Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

## **Ministry of Christian Life Church**

### **Reference and Administrative Details**

<b>Trustees</b>	Mr Joel Dos Santos Barbosa, Trustee Mr Marcelo Fernandes da Silva Mr Wilson Francisco De Faria
<b>Charity Registration Number</b>	1128807
<b>Principal Office</b>	The Gospel Centre Wightman Road London N8 0LT
<b>Independent Examiner</b>	Loyal Accountancy Suite 1.11 49 Oxford House Oxford Road London N4 3EY

# Ministry of Christian Life Church

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2025.

### Objectives and activities

#### *Objects and aims*

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

#### *Public benefit*

The organisation holds services with individuals equipped and educated on the principles and doctrines of the Christian faith. The church holds several conferences to assist the development of the people in the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Structure, governance and management

#### *Nature of governing document*

The Charity governing document is a declaration of trust that was adopted on 17 March 2009. 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.

The annual report was approved by the trustees of the charity on 27 May 2026 and signed on its behalf by:



.....  
Mr Joel Dos Santos Barbosa  
Trustee

## Ministry of Christian Life Church

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 27 May 2026 and signed on its behalf by:



.....  
Mr Joel Dos Santos Barbosa  
Trustee

## **Ministry of Christian Life Church**

### **Independent Examiner's Report to the trustees of Ministry of Christian Life Church**

I report to the trustees on my examination of the accounts of Ministry of Christian Life Church for the year ended 31 July 2025.

#### **Responsibilities and basis of report**

As the charity trustees of Ministry of Christian Life Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Ministry of Christian Life Church 's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Ministry of Christian Life Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....  
Loyal Accountnacy

Suite 1.11  
49 Oxford House  
Oxford Road  
London  
N4 3EY

27 May 2026

## Ministry of Christian Life Church

### Statement of Financial Activities for the Year Ended 31 July 2025

	Note	Unrestricted £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies		94,297	94,297	137,022
<b>Expenditure on:</b>				
Charitable activities		<u>(97,862)</u>	<u>(97,862)</u>	<u>(125,071)</u>
Total Expenditure		<u>(97,862)</u>	<u>(97,862)</u>	<u>(125,071)</u>
Net movement in funds		(3,565)	(3,565)	11,951
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>45,904</u>	<u>45,904</u>	<u>33,953</u>
Total funds carried forward		<u><u>42,339</u></u>	<u><u>42,339</u></u>	<u><u>45,904</u></u>

The notes on pages 7 to 12 form an integral part of these financial statements.

## Ministry of Christian Life Church

(Registration number: 1128807)

### Balance Sheet as at 31 July 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	5	4,334	5,098
<b>Current assets</b>			
Debtors	6	19,917	21,870
Cash at bank and in hand	7	<u>18,088</u>	<u>18,936</u>
		<u>38,005</u>	<u>40,806</u>
<b>Net assets</b>		<u>42,339</u>	<u>45,904</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>42,339</u>	<u>45,904</u>
<b>Total funds</b>		<u>42,339</u>	<u>45,904</u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 27 May 2026 and signed on their behalf by:



.....  
Mr Joel Dos Santos Barbosa  
Trustee

The notes on pages 7 to 12 form an integral part of these financial statements.

# Ministry of Christian Life Church

## Notes to the Financial Statements for the Year Ended 31 July 2025

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Ministry of Christian Life Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Ministry of Christian Life Church

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

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	15% reducing balance

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### Financial instruments

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## Ministry of Christian Life Church

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

#### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

## Ministry of Christian Life Church

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

#### 2 Income from donations and legacies

	Unrestricted		
	General	Total	Total
	£	2025	2024
		£	£
Church collections			
Sede	96,250	96,250	116,301
Gift Aid tax reclaimed	(1,953)	(1,953)	20,721
	<u>94,297</u>	<u>94,297</u>	<u>137,022</u>

#### 3 Trustees remuneration and expenses

No employee received emoluments of more than £60,000 during the year

#### 4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Ministry of Christian Life Church

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

#### 5 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 August 2024	23,130	23,130
At 31 July 2025	23,130	23,130
<b>Depreciation</b>		
At 1 August 2024	18,032	18,032
Charge for the year	764	764
At 31 July 2025	18,796	18,796
<b>Net book value</b>		
At 31 July 2025	4,334	4,334
At 31 July 2024	5,098	5,098

#### 6 Debtors

	2025 £	2024 £
Prepayments	1,250	1,250
Other debtors	18,667	20,620
	19,917	21,870

#### 7 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	18,088	18,936

## Ministry of Christian Life Church

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

#### 8 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 July 2025 £</b>
Tangible fixed assets	4,334	4,334
Current assets	38,005	38,005
Total net assets	<u>42,339</u>	<u>42,339</u>

  

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 July 2024 £</b>
Tangible fixed assets	5,098	5,098
Current assets	40,806	40,806
Total net assets	<u>45,904</u>	<u>45,904</u>

## Ministry of Christian Life Church

### Detailed Statement of Financial Activities for the Year Ended 31 July 2025

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	<u>94,297</u>	<u>137,022</u>
Total income	<u>94,297</u>	<u>137,022</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(97,862)</u>	<u>(125,071)</u>
Total expenditure	<u>(97,862)</u>	<u>(125,071)</u>
Net (expenditure)/income	<u>(3,565)</u>	<u>11,951</u>
Net movement in funds	(3,565)	11,951
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>45,904</u>	<u>33,953</u>
Total funds carried forward	<u><u>42,339</u></u>	<u><u>45,904</u></u>

This page does not form part of the statutory financial statements.

## Ministry of Christian Life Church

### Detailed Statement of Financial Activities for the Year Ended 31 July 2025 (continued)

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<i><b>Donations and legacies</b></i>		
Sede	96,250	116,301
Gift Aid tax reclaimed	(1,953)	20,721
	94,297	137,022
<i><b>Charitable activities</b></i>		
Mission outreach (promoting objectives)	10,100	18,300
Missionary church	41,941	38,325
Church house rent	-	10,147
Church rent	26,560	25,440
Rates	-	2,429
Light, heat and power	-	932
Insurance	583	551
Welfare	1,031	1,209
Church events	473	1,640
Telephone and internet	491	1,556
Pastoral fees	4,051	3,824
Printing, postage and stationery	63	1,028
Equipment repairs and renewals	71	2
Subscriptions	-	133
Admin	853	-
Motor expenses	2,081	1,909
Petrol or diesel	1,034	1,316
Travel and subsistence	2,770	2,613
Advertising and website costs	1,958	9,937
Bookkeeping fees	2,880	2,880
Bank charges	158	-
Depreciation of plant and machinery	764	900
	97,862	125,071

This page does not form part of the statutory financial statements.

**MINISTRY OF CHRISTIAN LIFE CHURCH**

England & Wales - Charity number 1128807

---

# Accounts

---

Charity registration number: 1128807

# Ministry of Christian Life Church

Annual Report and Financial Statements

for the Year Ended 31 July 2024

## **Ministry of Christian Life Church**

### **Contents (continued)**

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

## **Ministry of Christian Life Church**

### **Reference and Administrative Details**

<b>Trustees</b>	Mr Joel Dos Santos Barbosa, Trustee Mr Marcelo Fernandes da Silva Mr Wilson Francisco De Faria
<b>Charity Registration Number</b>	1128807
<b>Principal Office</b>	The Gospel Centre Wightman Road London N8 0LT
<b>Independent Examiner</b>	Loyal Accountancy Suite 2.04 49 Oxford House Oxford Road London N4 3EY

# Ministry of Christian Life Church

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2024.

### Objectives and activities

#### *Objects and aims*

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

#### *Public benefit*

The organisation holds services with individuals equipped and educated on the principles and doctrines of the Christian faith. The church holds several conferences to assist the development of the people in the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Structure, governance and management

#### *Nature of governing document*

The Charity governing document is a declaration of trust that was adopted on 17 March 2009. 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.

The annual report was approved by the trustees of the charity on 21 May 2025 and signed on its behalf by:



.....  
Mr Joel Dos Santos Barbosa  
Trustee

## Ministry of Christian Life Church

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 21 May 2025 and signed on its behalf by:



.....  
Mr Joel Dos Santos Barbosa  
Trustee

## Ministry of Christian Life Church

### Independent Examiner's Report to the trustees of Ministry of Christian Life Church

I report to the trustees on my examination of the accounts of Ministry of Christian Life Church for the year ended 31 July 2024.

#### Responsibilities and basis of report

As the charity trustees of Ministry of Christian Life Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Ministry of Christian Life Church 's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Ministry of Christian Life Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....  
Loyal Accountnacy

Suite 2.04  
49 Oxford House  
Oxford Road  
London  
N4 3EY

21 May 2025

## Ministry of Christian Life Church

### Statement of Financial Activities for the Year Ended 31 July 2024

	Note	Unrestricted £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies		137,022	137,022	104,391
<b>Expenditure on:</b>				
Charitable activities		<u>(125,071)</u>	<u>(125,071)</u>	<u>(103,665)</u>
Total Expenditure		<u>(125,071)</u>	<u>(125,071)</u>	<u>(103,665)</u>
Net movement in funds		11,951	11,951	726
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>33,953</u>	<u>33,953</u>	<u>33,227</u>
Total funds carried forward		<u><u>45,904</u></u>	<u><u>45,904</u></u>	<u><u>33,953</u></u>

The notes on pages 7 to 12 form an integral part of these financial statements.

**Ministry of Christian Life Church**

**(Registration number: 1128807)**

**Balance Sheet as at 31 July 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	5	5,098	5,998
<b>Current assets</b>			
Debtors	6	21,870	19,410
Cash at bank and in hand	7	18,936	8,545
		<u>40,806</u>	<u>27,955</u>
<b>Net assets</b>		<u>45,904</u>	<u>33,953</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>45,904</u>	<u>33,953</u>
<b>Total funds</b>		<u>45,904</u>	<u>33,953</u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 21 May 2025 and signed on their behalf by:



.....  
Mr Joel Dos Santos Barbosa  
Trustee

The notes on pages 7 to 12 form an integral part of these financial statements.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2024

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Ministry of Christian Life Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	15% reducing balance

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

#### Financial instruments

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

##### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

#### 2 Income from donations and legacies

	Unrestricted		
	General	Total	Total
	£	2024	2023
		£	£
Church collections			
Sede	116,301	116,301	78,611
Harlesden	-	-	21,205
Gift Aid tax reclaimed	20,721	20,721	4,575
	<u>137,022</u>	<u>137,022</u>	<u>104,391</u>

#### 3 Trustees remuneration and expenses

No employee received emoluments of more than £60,000 during the year

#### 4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

#### 5 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 August 2023	23,130	23,130
At 31 July 2024	23,130	23,130
<b>Depreciation</b>		
At 1 August 2023	17,132	17,132
Charge for the year	900	900
At 31 July 2024	18,032	18,032
<b>Net book value</b>		
At 31 July 2024	5,098	5,098
At 31 July 2023	5,998	5,998

#### 6 Debtors

	<b>2024 £</b>	<b>2023 £</b>
Prepayments	1,250	1,250
Other debtors	20,620	18,160
	21,870	19,410

#### 7 Cash and cash equivalents

	<b>2024 £</b>	<b>2023 £</b>
Cash at bank	18,936	8,545

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

#### 8 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 July 2024 £</b>
Tangible fixed assets	5,098	5,098
Current assets	40,806	40,806
Total net assets	<u>45,904</u>	<u>45,904</u>

  

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 July 2023 £</b>
Tangible fixed assets	5,998	5,998
Current assets	27,955	27,955
Total net assets	<u>33,953</u>	<u>33,953</u>

## Ministry of Christian Life Church

### Detailed Statement of Financial Activities for the Year Ended 31 July 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	<u>137,022</u>	<u>104,391</u>
Total income	<u>137,022</u>	<u>104,391</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(125,071)</u>	<u>(103,665)</u>
Total expenditure	<u>(125,071)</u>	<u>(103,665)</u>
Net income	<u>11,951</u>	<u>726</u>
Net movement in funds	11,951	726
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>33,953</u>	<u>33,227</u>
Total funds carried forward	<u><u>45,904</u></u>	<u><u>33,953</u></u>

This page does not form part of the statutory financial statements.

## Ministry of Christian Life Church

### Detailed Statement of Financial Activities for the Year Ended 31 July 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Sede	116,301	78,611
Harlesden	-	21,205
Gift Aid tax reclaimed	20,721	4,575
	137,022	104,391
<i>Charitable activities</i>		
Mission outreach (promoting objectives)	18,300	19,202
Missionary church	38,325	16,950
Church house rent	10,147	-
Church rent	25,440	24,160
Rates	2,429	1,901
Light, heat and power	932	1,596
Insurance	551	714
Welfare	1,209	1,076
Church events	1,640	2,103
Telephone and internet	1,556	1,448
Pastoral fees	3,824	21,056
Printing, postage and stationery	1,028	221
Equipment repairs and renewals	2	285
Subscriptions	133	159
Motor expenses	1,909	962
Petrol or diesel	1,316	1,846
Travel and subsistence	2,613	4,983
Advertising and website costs	9,937	937
Bookkeeping fees	2,880	3,007
Depreciation of plant and machinery	900	1,059
	125,071	103,665

This page does not form part of the statutory financial statements.

**MINISTRY OF CHRISTIAN LIFE CHURCH**

England & Wales - Charity number 1128807

---

# Accounts

---

Charity registration number: 1128807

# Ministry of Christian Life Church

Annual Report and Financial Statements

for the Year Ended 31 July 2023

## **Ministry of Christian Life Church**

### **Contents (continued)**

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

## **Ministry of Christian Life Church**

### **Reference and Administrative Details**

<b>Trustees</b>	Mr Joel Dos Santos Barbosa, Trustee Mr Marcelo Fernandes da Silva Mr Wilson Francisco De Faria
<b>Charity Registration Number</b>	1128807
<b>Principal Office</b>	The Gospel Centre Wightman Road London N8 0LT
<b>Independent Examiner</b>	Loyal Accountancy Suite 2.04 49 Oxford House Oxford Road London N4 3EY

# Ministry of Christian Life Church

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2023.

### Objectives and activities

#### *Objects and aims*

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

#### *Public benefit*

The organisation holds services with individuals equipped and educated on the principles and doctrines of the Christian faith. The church holds several conferences to assist the development of the people in the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Structure, governance and management

#### *Nature of governing document*

The Charity governing document is a declaration of trust that was adopted on 17 March 2009. 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.

The annual report was approved by the trustees of the charity on 22 May 2024 and signed on its behalf by:



.....  
Mr Joel Dos Santos Barbosa  
Trustee

## Ministry of Christian Life Church

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 22 May 2024 and signed on its behalf by:



.....  
Mr Joel Dos Santos Barbosa  
Trustee

## Ministry of Christian Life Church

### Independent Examiner's Report to the trustees of Ministry of Christian Life Church

I report to the trustees on my examination of the accounts of Ministry of Christian Life Church for the year ended 31 July 2023.

#### Responsibilities and basis of report

As the charity trustees of Ministry of Christian Life Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Ministry of Christian Life Church 's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Ministry of Christian Life Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....  
Loyal Accountnacy

Suite 2.04  
49 Oxford House  
Oxford Road  
London  
N4 3EY

22 May 2024

## Ministry of Christian Life Church

### Statement of Financial Activities for the Year Ended 31 July 2023

	Note	Unrestricted £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies		104,391	104,391	94,762
<b>Expenditure on:</b>				
Charitable activities		<u>(103,665)</u>	<u>(103,665)</u>	<u>(88,429)</u>
Total Expenditure		<u>(103,665)</u>	<u>(103,665)</u>	<u>(88,429)</u>
Net movement in funds		726	726	6,333
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>33,227</u>	<u>33,227</u>	<u>26,894</u>
Total funds carried forward		<u><u>33,953</u></u>	<u><u>33,953</u></u>	<u><u>33,227</u></u>

The notes on pages 7 to 12 form an integral part of these financial statements.

**Ministry of Christian Life Church**

**(Registration number: 1128807)**

**Balance Sheet as at 31 July 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	5	5,998	7,057
<b>Current assets</b>			
Debtors	6	19,410	14,835
Cash at bank and in hand	7	8,545	11,335
		<u>27,955</u>	<u>26,170</u>
<b>Net assets</b>		<u>33,953</u>	<u>33,227</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>33,953</u>	<u>33,227</u>
<b>Total funds</b>		<u>33,953</u>	<u>33,227</u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 22 May 2024 and signed on their behalf by:



.....  
Mr Joel Dos Santos Barbosa  
Trustee

The notes on pages 7 to 12 form an integral part of these financial statements.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2023

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Ministry of Christian Life Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	15% reducing balance

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)

#### Financial instruments

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

##### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)

#### 2 Income from donations and legacies

	Unrestricted	Total	Total
	General	2023	2022
	£	£	£
Church collections			
Sede	83,186	83,186	67,060
Brighton	-	-	9,407
Harlesden	21,205	21,205	18,295
	<u>104,391</u>	<u>104,391</u>	<u>94,762</u>

#### 3 Trustees remuneration and expenses

No employee received emoluments of more than £60,000 during the year

#### 4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

**Ministry of Christian Life Church**

**Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)**

**5 Tangible fixed assets**

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 August 2022	23,130	23,130
At 31 July 2023	23,130	23,130
<b>Depreciation</b>		
At 1 August 2022	16,073	16,073
Charge for the year	1,059	1,059
At 31 July 2023	17,132	17,132
<b>Net book value</b>		
At 31 July 2023	5,998	5,998
At 31 July 2022	7,057	7,057

**6 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Prepayments	1,250	1,250
Other debtors	18,160	13,585
	19,410	14,835

**7 Cash and cash equivalents**

	<b>2023 £</b>	<b>2022 £</b>
Cash at bank	8,545	11,335

**Ministry of Christian Life Church**

**Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)**

**8 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 July 2023 £</b>
Tangible fixed assets	5,998	5,998
Current assets	27,955	27,955
Total net assets	<u>33,953</u>	<u>33,953</u>
	<b>Unrestricted funds General £</b>	<b>Total funds at 31 July 2022 £</b>
Tangible fixed assets	7,057	7,057
Current assets	26,170	26,170
Total net assets	<u>33,227</u>	<u>33,227</u>

## Ministry of Christian Life Church

### Statement of Financial Activities by fund for the Year Ended 31 July 2023

	<b>Total Unrestricted Funds 2023 £</b>	<b>Total Unrestricted Funds 2022 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	<u>104,391</u>	<u>94,762</u>
Total income	<u>104,391</u>	<u>94,762</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(103,665)</u>	<u>(88,429)</u>
Total expenditure	<u>(103,665)</u>	<u>(88,429)</u>
Net income	<u>726</u>	<u>6,333</u>
Net movement in funds	726	6,333
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>33,227</u>	<u>26,894</u>
Total funds carried forward	<u><u>33,953</u></u>	<u><u>33,227</u></u>

This page does not form part of the statutory financial statements.

## Ministry of Christian Life Church

### Detailed Statement of Financial Activities for the Year Ended 31 July 2023

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	<u>104,391</u>	<u>94,762</u>
Total income	<u>104,391</u>	<u>94,762</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(103,665)</u>	<u>(88,429)</u>
Total expenditure	<u>(103,665)</u>	<u>(88,429)</u>
Net income	<u>726</u>	<u>6,333</u>
Net movement in funds	726	6,333
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>33,227</u>	<u>26,894</u>
Total funds carried forward	<u><u>33,953</u></u>	<u><u>33,227</u></u>

This page does not form part of the statutory financial statements.

## Ministry of Christian Life Church

### Detailed Statement of Financial Activities for the Year Ended 31 July 2023 (continued)

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Sede	83,186	67,060
Brighton	-	9,407
Harlesden	21,205	18,295
	104,391	94,762
<i>Charitable activities</i>		
Mission outreach (promoting objectives)	19,202	21,462
Missionary church	16,950	-
Church house rent	-	8,559
Church rent	24,160	36,064
Rates	1,901	2,490
Light, heat and power	1,596	1,760
Insurance	714	1,084
Welfare	1,076	533
Church events	2,103	687
Telephone and internet	1,448	1,004
Pastoral fees	21,056	760
Printing, postage and stationery	221	665
Equipment repairs and renewals	285	3,191
Subscriptions	159	159
Admin	-	246
Motor expenses	962	218
Petrol or diesel	1,846	1,746
Travel and subsistence	4,983	2,722
Advertising and website costs	937	954
Bookkeeping fees	3,007	2,880
Depreciation of plant and machinery	1,059	1,245
	103,665	88,429

This page does not form part of the statutory financial statements.

**MINISTRY OF CHRISTIAN LIFE CHURCH**

England & Wales - Charity number 1128807

---

# Accounts

---

Charity registration number: 1128807

# Ministry of Christian Life Church

Annual Report and Financial Statements

for the Year Ended 31 July 2022

## **Ministry of Christian Life Church**

### **Contents (continued)**

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

## **Ministry of Christian Life Church**

### **Reference and Administrative Details**

<b>Trustees</b>	Mr Joel Dos Santos Barbosa, Trustee Mr Marcelo Fernandes da Silva Mr Wilson Francisco De Faria
<b>Charity Registration Number</b>	1128807
<b>Principal Office</b>	The Gospel Centre Wightman Road London N8 0LT
<b>Independent Examiner</b>	Loyal Accountancy Suite 2.04 49 Oxford House Oxford Road London N4 3EY

## **Ministry of Christian Life Church**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2022.

#### **Objectives and activities**

##### ***Objects and aims***

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

##### ***Public benefit***

The organisation holds services with individuals equipped and educated on the principles and doctrines of the Christian faith. The church holds several conferences to assist the development of the people in the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Structure, governance and management**

##### ***Nature of governing document***

The Charity governing document is a declaration of trust that was adopted on 17 March 2009. 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.

The annual report was approved by the trustees of the charity on 22 May 2023 and signed on its behalf by:

The annual report was approved by the trustees of the charity on 22 May 2023 and signed on its behalf by:

.....  
Mr Joel Dos Santos Barbosa  
Trustee

## Ministry of Christian Life Church

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 22 May 2023 and signed on its behalf by:

.....  
Mr Joel Dos Santos Barbosa  
Trustee

## Ministry of Christian Life Church

### Independent Examiner's Report to the trustees of Ministry of Christian Life Church

I report to the trustees on my examination of the accounts of Ministry of Christian Life Church for the year ended 31 July 2022.

#### Responsibilities and basis of report

As the charity trustees of Ministry of Christian Life Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Ministry of Christian Life Church 's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Ministry of Christian Life Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....  
Loyal Accountnacy

Suite 2.04  
49 Oxford House  
Oxford Road  
London  
N4 3EY

22 May 2023

## Ministry of Christian Life Church

### Statement of Financial Activities for the Year Ended 31 July 2022

	Note	Unrestricted £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies		94,762	94,762	90,477
<b>Expenditure on:</b>				
Charitable activities		<u>(88,429)</u>	<u>(88,429)</u>	<u>(90,513)</u>
Total Expenditure		<u>(88,429)</u>	<u>(88,429)</u>	<u>(90,513)</u>
Net movement in funds		6,333	6,333	(36)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>26,894</u>	<u>26,894</u>	<u>26,930</u>
Total funds carried forward		<u><u>33,227</u></u>	<u><u>33,227</u></u>	<u><u>26,894</u></u>

The notes on pages 7 to 12 form an integral part of these financial statements.

**Ministry of Christian Life Church**

**(Registration number: 1128807)**

**Balance Sheet as at 31 July 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	5	7,057	8,302
<b>Current assets</b>			
Debtors	6	14,835	16,088
Cash at bank and in hand	7	<u>11,335</u>	<u>2,504</u>
		<u>26,170</u>	<u>18,592</u>
<b>Net assets</b>		<u>33,227</u>	<u>26,894</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>33,227</u>	<u>26,894</u>
<b>Total funds</b>		<u>33,227</u>	<u>26,894</u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 22 May 2023 and signed on their behalf by:

.....  
Mr Joel Dos Santos Barbosa  
Trustee

The notes on pages 7 to 12 form an integral part of these financial statements.

# Ministry of Christian Life Church

## Notes to the Financial Statements for the Year Ended 31 July 2022

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Ministry of Christian Life Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2022 (continued)

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	15% reducing balance

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2022 (continued)

#### Financial instruments

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

##### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2022 (continued)

#### 2 Income from donations and legacies

	Unrestricted	Total	Total
	General	2022	2021
	£	£	£
Church collections			
Sede	67,060	67,060	57,777
Brighton	9,407	9,407	-
Harlesden	18,295	18,295	16,449
Leytonstone	-	-	9,940
Gift Aid tax reclaimed	-	-	6,311
	<u>94,762</u>	<u>94,762</u>	<u>90,477</u>

#### 3 Trustees remuneration and expenses

No employee received emoluments of more than £60,000 during the year

#### 4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2022 (continued)

#### 5 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 August 2021	23,130	23,130
At 31 July 2022	23,130	23,130
<b>Depreciation</b>		
At 1 August 2021	14,828	14,828
Charge for the year	1,245	1,245
At 31 July 2022	16,073	16,073
<b>Net book value</b>		
At 31 July 2022	7,057	7,057
At 31 July 2021	8,302	8,302

#### 6 Debtors

	<b>2022 £</b>	<b>2021 £</b>
Prepayments	1,250	1,250
Other debtors	13,585	14,838
	14,835	16,088

#### 7 Cash and cash equivalents

	<b>2022 £</b>	<b>2021 £</b>
Cash at bank	11,335	2,504

**Ministry of Christian Life Church**

**Notes to the Financial Statements for the Year Ended 31 July 2022 (continued)**

**8 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 July 2022 £</b>
Tangible fixed assets	7,057	7,057
Current assets	26,170	26,170
Total net assets	<u>33,227</u>	<u>33,227</u>

  

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 July 2021 £</b>
Tangible fixed assets	8,302	8,302
Current assets	18,592	18,592
Total net assets	<u>26,894</u>	<u>26,894</u>

## Ministry of Christian Life Church

### Statement of Financial Activities by fund for the Year Ended 31 July 2022

	<b>Total Unrestricted Funds 2022 £</b>	<b>Total Unrestricted Funds 2021 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	<u>94,762</u>	<u>90,477</u>
Total income	<u>94,762</u>	<u>90,477</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(88,429)</u>	<u>(90,513)</u>
Total expenditure	<u>(88,429)</u>	<u>(90,513)</u>
Net income/(expenditure)	<u>6,333</u>	<u>(36)</u>
Net movement in funds	6,333	(36)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>26,894</u>	<u>26,930</u>
Total funds carried forward	<u><u>33,227</u></u>	<u><u>26,894</u></u>

This page does not form part of the statutory financial statements.

## Ministry of Christian Life Church

### Detailed Statement of Financial Activities for the Year Ended 31 July 2022

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	<u>94,762</u>	<u>90,477</u>
Total income	<u>94,762</u>	<u>90,477</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(88,429)</u>	<u>(90,513)</u>
Total expenditure	<u>(88,429)</u>	<u>(90,513)</u>
Net income/(expenditure)	<u>6,333</u>	<u>(36)</u>
Net movement in funds	6,333	(36)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>26,894</u>	<u>26,930</u>
Total funds carried forward	<u><u>33,227</u></u>	<u><u>26,894</u></u>

This page does not form part of the statutory financial statements.

## Ministry of Christian Life Church

### Detailed Statement of Financial Activities for the Year Ended 31 July 2022 (continued)

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Sede	67,060	57,777
Brighton	9,407	-
Harlesden	18,295	16,449
Leytonstone	-	9,940
Gift Aid tax reclaimed	-	6,311
	94,762	90,477
<i>Charitable activities</i>		
Mission outreach (promoting objectives)	2,807	4,082
Missionary church	18,655	21,700
Church house rent	8,559	16,542
Church rent	36,064	27,093
Rates	2,490	1,750
Light, heat and power	1,760	1,285
Insurance	1,084	1,128
Welfare	533	684
Church events	687	434
Telephone and internet	1,004	953
Pastoral fees	760	1,270
Printing, postage and stationery	665	1,048
Equipment repairs and renewals	3,191	1,297
Subscriptions	159	157
Admin	246	-
Motor expenses	218	617
Petrol or diesel	1,746	1,417
Travel and subsistence	2,722	368
Advertising and website costs	954	4,343
Bookkeeping fees	2,880	2,880
Depreciation of plant and machinery	1,245	1,465
	88,429	90,513

This page does not form part of the statutory financial statements.

**MINISTRY OF CHRISTIAN LIFE CHURCH**

England & Wales - Charity number 1128807

---

# Accounts

---

Charity registration number: 1128807

# Ministry of Christian Life Church

Annual Report and Financial Statements

for the Year Ended 31 July 2021

# Ministry of Christian Life Church

## Contents

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

## **Ministry of Christian Life Church**

### **Reference and Administrative Details**

<b>Trustees</b>	Mr Joel dos Santos Barbosa Mr Marcelo Fernandes da Silva Mr Wilson Francisco De Faria
<b>Charity Registration Number</b>	1128807
<b>Principal Office</b>	The Gospel Centre Wightman Road London N8 0LT
<b>Independent Examiner</b>	Loyal Accountancy Unit 2 189 Broad Lane London N15 4QT

## Ministry of Christian Life Church

### Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2021.

#### Objectives and activities

##### *Objects and aims*

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

##### *Public benefit*

The organisation holds services with individuals equipped and educated on the principles and doctrines of the Christian faith. The church holds several conferences to assist the development of the people in the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### Structure, governance and management

##### *Nature of governing document*

The Charity governing document is a declaration of trust that was adopted on 17 March 2009. 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.

The annual report was approved by the trustees of the charity on 18 May 2022 and signed on its behalf by:



.....  
Mr Joel dos Santos Barbosa  
Trustee

## Ministry of Christian Life Church

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 18 May 2022 and signed on its behalf by:



.....  
Mr Joel Barbosa dos Santos  
Trustee

## Ministry of Christian Life Church

### Independent Examiner's Report to the trustees of Ministry of Christian Life Church

I report to the trustees on my examination of the accounts of Ministry of Christian Life Church for the year ended 31 July 2021.

#### Responsibilities and basis of report

As the charity trustees of Ministry of Christian Life Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Ministry of Christian Life Church 's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Ministry of Christian Life Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....  
Loyal Accountnacy

Unit 2  
189 Broad Lane  
London  
N15 4QT

18 May 2022

## Ministry of Christian Life Church

### Statement of Financial Activities for the Year Ended 31 July 2021

	Note	Unrestricted £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies		90,477	90,477	74,509
<b>Expenditure on:</b>				
Charitable activities		<u>(90,513)</u>	<u>(90,513)</u>	<u>(72,302)</u>
Total Expenditure		<u>(90,513)</u>	<u>(90,513)</u>	<u>(72,302)</u>
Net movement in funds		(36)	(36)	2,207
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>26,930</u>	<u>26,930</u>	<u>24,723</u>
Total funds carried forward		<u><u>26,894</u></u>	<u><u>26,894</u></u>	<u><u>26,930</u></u>

The notes on pages 7 to 12 form an integral part of these financial statements.

**Ministry of Christian Life Church**

**(Registration number: 1128807)**

**Balance Sheet as at 31 July 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	5	8,302	9,767
<b>Current assets</b>			
Debtors	6	16,088	9,777
Cash at bank and in hand	7	<u>2,504</u>	<u>7,386</u>
		<u>18,592</u>	<u>17,163</u>
<b>Net assets</b>		<u>26,894</u>	<u>26,930</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>26,894</u>	<u>26,930</u>
<b>Total funds</b>		<u>26,894</u>	<u>26,930</u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 18 May 2022 and signed on their behalf by:



.....  
Mr Joel dos Santos Barbosa  
Trustee

The notes on pages 7 to 12 form an integral part of these financial statements.

## **Ministry of Christian Life Church**

### **Notes to the Financial Statements for the Year Ended 31 July 2021**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Ministry of Christian Life Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2021

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	15% reducing balance

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2021

#### Financial instruments

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

##### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2021

#### 2 Income from donations and legacies

	Unrestricted	Total	Total
	General	2021	2020
	£	£	£
Church collections			
Sede	57,777	57,777	41,684
Harlesden	16,449	16,449	11,537
Leytonstone	9,940	9,940	16,011
Gift Aid tax reclaimed	6,311	6,311	5,277
	<u>90,477</u>	<u>90,477</u>	<u>74,509</u>

#### 3 Trustees remuneration and expenses

The charity paid to the three trustees during financial year. No trustees received emoluments of more than £20,000 during the year. All trustees were employed on self contracted basis.

#### 4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2021

#### 5 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 August 2020	23,130	23,130
At 31 July 2021	23,130	23,130
<b>Depreciation</b>		
At 1 August 2020	13,363	13,363
Charge for the year	1,465	1,465
At 31 July 2021	14,828	14,828
<b>Net book value</b>		
At 31 July 2021	8,302	8,302
At 31 July 2020	9,767	9,767

#### 6 Debtors

	2021 £	2020 £
Prepayments	1,250	1,250
Other debtors	14,838	8,527
	16,088	9,777

#### 7 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	2,504	7,386

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2021

#### 8 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 July 2021 £</b>
Tangible fixed assets	8,302	8,302
Current assets	18,592	18,592
Total net assets	<u>26,894</u>	<u>26,894</u>

  

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 July 2020 £</b>
Tangible fixed assets	9,767	9,767
Current assets	17,163	17,163
Total net assets	<u>26,930</u>	<u>26,930</u>

## Ministry of Christian Life Church

### Statement of Financial Activities by fund for the Year Ended 31 July 2021

	<b>Total Unrestricted Funds 2021 £</b>	<b>Total Unrestricted Funds 2020 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	<u>90,477</u>	<u>74,509</u>
Total income	<u>90,477</u>	<u>74,509</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(90,513)</u>	<u>(72,302)</u>
Total expenditure	<u>(90,513)</u>	<u>(72,302)</u>
Net (expenditure)/income	<u>(36)</u>	<u>2,207</u>
Net movement in funds	(36)	2,207
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>26,930</u>	<u>24,723</u>
Total funds carried forward	<u><u>26,894</u></u>	<u><u>26,930</u></u>

This page does not form part of the statutory financial statements.

## Ministry of Christian Life Church

### Detailed Statement of Financial Activities for the Year Ended 31 July 2021

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	<u>90,477</u>	<u>74,509</u>
Total income	<u>90,477</u>	<u>74,509</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(90,513)</u>	<u>(72,302)</u>
Total expenditure	<u>(90,513)</u>	<u>(72,302)</u>
Net (expenditure)/income	<u>(36)</u>	<u>2,207</u>
Net movement in funds	(36)	2,207
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>26,930</u>	<u>24,723</u>
Total funds carried forward	<u><u>26,894</u></u>	<u><u>26,930</u></u>

This page does not form part of the statutory financial statements.

## Ministry of Christian Life Church

### Detailed Statement of Financial Activities for the Year Ended 31 July 2021

	Total 2021 £	Total 2020 £
<i><b>Donations and legacies</b></i>		
Sede	57,777	41,684
Harlesden	16,449	11,537
Leytonstone	9,940	16,011
Gift Aid tax reclaimed	6,311	5,277
	90,477	74,509
<i><b>Charitable activities</b></i>		
Mission outreach (promoting objectives)	4,082	4,324
Missionary church	21,700	5,562
Church house rent	16,542	4,687
Church rent	27,093	18,630
Rates	1,750	1,477
Light, heat and power	1,285	2,091
Insurance	1,128	1,286
Welfare	684	633
Church events	434	3,070
Telephone and internet	953	1,156
Pastoral fees	1,270	10,660
Printing, postage and stationery	1,048	2,003
Equipment repairs and renewals	1,297	2,684
Subscriptions	157	167
Hire lease of motor vehicle and equipment	-	2,030
Motor expenses	617	622
Petrol or diesel	1,417	644
Travel and subsistence	368	1,261
Advertising and website costs	4,343	4,700
Bookkeeping fees	2,880	2,880
Bank charges	-	12
Depreciation of plant and machinery	1,465	1,723
	90,513	72,302

This page does not form part of the statutory financial statements.

**MINISTRY OF CHRISTIAN LIFE CHURCH**

England & Wales - Charity number 1128807

---

# Accounts

---

Charity registration number: 1128807

# Ministry of Christian Life Church

Annual Report and Financial Statements

for the Year Ended 31 July 2020

# Ministry of Christian Life Church

## Contents

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

## **Ministry of Christian Life Church**

### **Reference and Administrative Details**

<b>Trustees</b>	Mr Joel dos Santos Barbosa Mr Marcelo Fernandes da Silva Mr Wilson Francisco De Faria
<b>Principal Office</b>	The Gospel Centre Wightman Road London N8 0LT
<b>Charity Registration Number</b>	1128807
<b>Independent Examiner</b>	Loyal Accountancy 4 Amhurst Parade Amhurst Park London N16 5AA

# Ministry of Christian Life Church

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2020.

### **Objectives and activities**

#### *Objects and aims*

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

#### *Public benefit*

The organisation holds services with individuals equipped and educated on the principles and doctrines of the Christian faith. The church holds several conferences to assist the development of the people in the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### *Nature of governing document*

The Charity governing document is a declaration of trust that was adopted on 17 March 2009. 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.

The annual report was approved by the trustees of the charity on 21 May 2021 and signed on its behalf by:

.....  
Mr Joel dos Santos Barbosa  
Trustee

## **Ministry of Christian Life Church**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 21 May 2021 and signed on its behalf by:

.....  
Mr Joel dos Santos Barbosa  
Trustee

## **Ministry of Christian Life Church**

### **Independent Examiner's Report to the trustees of Ministry of Christian Life Church**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2020 which are set out on pages 5 to 12.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Ministry of Christian Life Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Ministry of Christian Life Church 's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Ministry of Christian Life Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....  
Loyal Accountnacy

4 Amhurst Parade  
Amhurst Park  
London  
N16 5AA

21 May 2021

## Ministry of Christian Life Church

### Statement of Financial Activities for the Year Ended 31 July 2020

	Note	Unrestricted £	Total 2020 £	Total 2019 £
<b>Income and Endowments from:</b>				
Donations and legacies		74,509	74,509	77,738
<b>Expenditure on:</b>				
Charitable activities		<u>(72,302)</u>	<u>(72,302)</u>	<u>(81,779)</u>
Total Expenditure		<u>(72,302)</u>	<u>(72,302)</u>	<u>(81,779)</u>
Net movement in funds		2,207	2,207	(4,041)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>24,723</u>	<u>24,723</u>	<u>28,764</u>
Total funds carried forward		<u><u>26,930</u></u>	<u><u>26,930</u></u>	<u><u>24,723</u></u>

The notes on pages 7 to 12 form an integral part of these financial statements.

**Ministry of Christian Life Church**

**(Registration number: 1128807)**

**Balance Sheet as at 31 July 2020**

	<b>Note</b>	<b>2020 £</b>	<b>2019 £</b>
<b>Fixed assets</b>			
Tangible assets	5	9,767	11,490
<b>Current assets</b>			
Debtors	6	9,777	4,500
Cash at bank and in hand	7	<u>7,386</u>	<u>8,733</u>
		<u>17,163</u>	<u>13,233</u>
<b>Net assets</b>		<u><u>26,930</u></u>	<u><u>24,723</u></u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>26,930</u>	<u>24,723</u>
<b>Total funds</b>		<u><u>26,930</u></u>	<u><u>24,723</u></u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 21 May 2021 and signed on their behalf by:

.....  
Mr Joel dos Santos Barbosa  
Trustee

The notes on pages 7 to 12 form an integral part of these financial statements.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2020

#### 1 Accounting policies

##### **Statement of compliance**

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 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Ministry of Christian Life Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2020

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	15% reducing balance

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2020

#### Financial instruments

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

##### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2020

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	69,232	69,232
Gift aid reclaimed movement	5,277	5,277
<b>Total for 2020</b>	<u>74,509</u>	<u>74,509</u>
<b>Total for 2019</b>	<u>77,738</u>	<u>77,738</u>

#### 3 Trustees remuneration and expenses

The charity paid to the three trustees during financial year. No trustees received emoluments of more than £20,000 during the year. All trustees were employed on self contracted basis.

#### 4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

**Ministry of Christian Life Church**

**Notes to the Financial Statements for the Year Ended 31 July 2020**

**5 Tangible fixed assets**

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 August 2019	23,130	23,130
At 31 July 2020	23,130	23,130
<b>Depreciation</b>		
At 1 August 2019	11,640	11,640
Charge for the year	1,723	1,723
At 31 July 2020	13,363	13,363
<b>Net book value</b>		
At 31 July 2020	9,767	9,767
At 31 July 2019	11,490	11,490

**6 Debtors**

	<b>2020 £</b>	<b>2019 £</b>
Prepayments	1,250	1,250
Other debtors	8,527	3,250
	9,777	4,500

**7 Cash and cash equivalents**

	<b>2020 £</b>	<b>2019 £</b>
Cash at bank	7,386	8,733

## Ministry of Christian Life Church

### Notes to the Financial Statements for the Year Ended 31 July 2020

#### 8 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 July 2020 £</b>
Tangible fixed assets	9,767	9,767
Current assets	17,163	17,163
Total net assets	<u>26,930</u>	<u>26,930</u>

  

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 July 2019 £</b>
Tangible fixed assets	11,490	11,490
Current assets	13,233	13,233
Total net assets	<u>24,723</u>	<u>24,723</u>

## Ministry of Christian Life Church

### Statement of Financial Activities by fund for the Year Ended 31 July 2020

	<b>Total Unrestricted Funds 2020 £</b>	<b>Total Unrestricted Funds 2019 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	<u>74,509</u>	<u>77,738</u>
Total income	<u>74,509</u>	<u>77,738</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(72,302)</u>	<u>(81,779)</u>
Total expenditure	<u>(72,302)</u>	<u>(81,779)</u>
Net income/(expenditure)	<u>2,207</u>	<u>(4,041)</u>
Net movement in funds	2,207	(4,041)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>24,723</u>	<u>28,764</u>
Total funds carried forward	<u><u>26,930</u></u>	<u><u>24,723</u></u>

This page does not form part of the statutory financial statements.

## Ministry of Christian Life Church

### Detailed Statement of Financial Activities for the Year Ended 31 July 2020

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	<u>74,509</u>	<u>77,738</u>
Total income	<u>74,509</u>	<u>77,738</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(72,302)</u>	<u>(81,779)</u>
Total expenditure	<u>(72,302)</u>	<u>(81,779)</u>
Net income/(expenditure)	<u>2,207</u>	<u>(4,041)</u>
Net movement in funds	2,207	(4,041)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>24,723</u>	<u>28,764</u>
Total funds carried forward	<u><u>26,930</u></u>	<u><u>24,723</u></u>

This page does not form part of the statutory financial statements.

## Ministry of Christian Life Church

### Detailed Statement of Financial Activities for the Year Ended 31 July 2020

	Total 2020 £	Total 2019 £
<i><b>Donations and legacies</b></i>		
Sede	41,684	43,538
Harlesden	11,537	17,076
Leytonstone	16,011	22,401
Gift Aid tax reclaimed	5,277	(5,277)
	74,509	77,738
<i><b>Charitable activities</b></i>		
Mission outreach (promoting objectives)	4,324	3,850
Missionary church	5,562	5,868
Hall hire	-	363
Church house rent	4,687	3,000
Church rent	18,630	27,660
Rates	1,477	1,003
Light, heat and power	2,091	433
Insurance	1,286	1,325
Welfare	633	400
Church events	3,070	2,356
Telephone and internet	1,156	1,223
Pastoral fees	10,660	18,528
Printing, postage and stationery	2,003	630
Equipment repairs and renewals	2,684	2,210
Subscriptions	167	138
Hire lease of motor vehicle and equipment	2,030	4,998
Admin	-	60
Motor expenses	622	579
Petrol or diesel	644	1,147
Travel and subsistence	1,261	778
Advertising and website costs	4,700	562
Bookkeeping fees	2,880	2,640
Bank charges	12	-
Depreciation of plant and machinery	1,723	2,028
	72,302	81,779

This page does not form part of the statutory financial statements.