


MESSIAH COMMUNITY CHURCH

TRUSTEES REPORT AND ACCOUNTS 2023

Prepared by: **X-STAR MANAGEMENT SERVICES LIMITED**

MESSIAH COMMUNITY CHURCH
PO BOX 60912
LONDON
W12 0UU



MESSIAH COMMUNITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28TH FEBRUARY 2023.

The trustees of the charity present their report with the financial statements of the charity for the year ended 28th February 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number:

1131308

Registered office

**MESSIAH COMMUNITY CHURCH
PO BOX 60912
LONDON
W12 0UU**

Trustees

Donna Gardiner	Trustee
Marie Augusta	Trustee
Roddy Koranteng Addo	Trustee
Gloria Appiyah	Trustee

Independent Examiners

**X-Star Management Services Limited
53 Saxville Road
Orpington, Kent
BR5 3AN**

Bankers

**LLOYDS Bank
Chiswick (309201)
308-312 Chiswick High Road
London
W4 1NS**

A. STRUCTURE, GOVERNANCE AND MANAGEMENT

a) Governing document

The charity is controlled by its governing document, the Constitution and constitutes a charity, as defined by the Charities Act 2011.

b) Membership of trustee board.

The trustees of the charity are also voluntary trustees for the purposes of charity law and under the charity's Constitution are known as members of the Trustees Board.

c) Induction and training of trustees

All trustees are familiar with the practical work of the church and have undertaken training to support their role.

d) Organisational structure

The Trustee Board meets quarterly and a quarterly branch feedback report is given at each meeting. The Branch Pastor has the responsibility for the day to day operational management of the church supported by the Assistant Pastor elected by the branch.

e) Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures and risk assessments are in place to ensure compliance with Health and Safety of volunteers; members; children; and visitors to the church.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- I. Select suitable accounting policies and then apply them consistently.
- II. Make judgements and estimates that are reasonable and prudent.
- III. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Charities Act 2011. They 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINERS

So far as the trustees are aware, there is no relevant information of which the charity's independent examiners are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any examination information and to establish that the charity's independent examiners are aware of that information.

INDEPENDENT EXAMINERS

The independent examiners, X-Star Management Services Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:

Name: Brian James Larm

Sign: [Signature]
Chairman

Date: 19/05/2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MESSIAH COMMUNITY CHURCH.

We report on the accounts of the Church for the year ended 28TH February 2023 which comprise the receipts and payments, the statement of assets and liabilities and the notes.

This report is made solely to the Church Council (Trustees) in accordance with Section 145 of the Charities Act 2011. Our work have been undertaken so that we might state to the charity's trustees those matters that we are required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Church and the Church's trustees for our examination work.

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioner (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to our attention.

Basis of Independent Examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioner.

An examination includes a review of the accounting records kept by the Church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

Have not been met; or

2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

EMMANUEL NTIM, MSc. FCCA
X-Star Management Services Limited
53 Saxville Road
Orpington
Kent
BR5 3AN



Dated: 19th May 2023

**MESSIAH COMMUNITY CHURCH
RECEIPTS AND PAYMENTS FOR THE YEAR
ENDED 28TH FEBRUARY 2023**

	2023	2022
Incoming Resources	£	£
Tithes & Offering	32,691	12,674
Student Fees	0	0
Gift Aid Receipts	3,638	1,898
Total Incoming Resources	<u>36,329</u>	<u>14,572</u>
<u>Resources Expended:</u>		
Finance Charge	4,879.00	0.00
Transport and Travel	999.00	1,179.00
Printing and Stationery/postage	0.00	284.00
Welfare/Community Services	3,038.00	170.00
Rent	4,204.00	1,430.00
Professional Fees	250.00	250.00
TV, Media/Music/Evangelism	11,433.00	3,542.00
Depreciation	2,467.00	1,234.00
Donations	700.00	1,368.00
Administrative / Office Expenses	7,951.00	7,060.00
Insurance	265.00	
Subscription	366.00	
Telephone	0.00	136.00
Total Resources Expended	<u>36,552.00</u>	<u>16,653.00</u>
Net Incoming Resources	-223	-2,081
Balance brought forward	-1,426	655
Balance c/f	<u>-1,649</u>	<u>-1,426</u>

MESSIAH COMMUNITY CHURCH
STATEMENT OF ASSETS AND LIABILITIES AS AT 28TH FEBRUARY 2023

	2023		2022	
	£	£	£	£
Non-Current Assets - Motor Vehicle		6,580		9,047
Current Assets:				
Cash and Bank	912		42,920	
Debtors	0		0	
Total Current Assets	<u>912</u>		<u>42,920</u>	
Current Liabilities				
Accruals	250		250	
Other	0		0	
Total Current Liabilities	<u>250</u>		<u>250</u>	
Net Current Assets		662		42,670
Long term Liabilities		5,121		49,373
Net Assets		<u><u>2,121</u></u>		<u><u>2,344</u></u>
RESERVES				
Accumulated Profit B/F		2,344		4,425
Net incoming resources for the year		-223		-2,081
		<u><u>2,121</u></u>		<u><u>2,344</u></u>

SIGNATURE:

NAME:.....

DATE:.....

MESSIAH COMMUNITY CHURCH
NOTES TO THE ACCOUNTS - 28th February 2023

Asset	£
Motor Vehicle - Cost	12,335
Depreciation	3,288
Net-book value	9,047
depreciation	2467
NBV @28TH FEB 2023	6,580