

**NEW TESTAMENT MANNA CHRISTIAN MINISTRIES**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**CHARITY NUMBER: 1141878**

**NEW TESTAMENT MANNA CHRISTIAN MINISTRIES**  
**17A CONINGHAM ROAD**  
**LONDON**  
**W12 8BP**

## **INDEX**

	<b><u>Page</u></b>
<b>Index</b>	<b>1</b>
<b>Trustee's Report</b>	<b>2-3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Receipts and Payments Account</b>	<b>5</b>
<b>Statement of Assets and Liabilities</b>	<b>6</b>
<b>Notes on the financial Statements</b>	<b>7</b>

**NEW TESTAMENT MANNA CHRISTIAN MINISTRIES**  
**TRUSTEES' REPORT**  
**YEAR ENDED 31<sup>ST</sup> March 2023**

The trustees are pleased to present their report for the year ended 31<sup>ST</sup> March 2023 for the charity, New Testament Manna Christian Ministries with Charity Number 1141878.

The Trustees of the charity are:   Mr Gerald Gotzen  
  Rev Abera Habte  
  Rev Beletu Habte

The principal address of the charity is: 17A Coningham Road  
  London  
  W12 8BP

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a TRUST DEED that was adopted on 12<sup>th</sup> May 2011 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

**OBJECTIVES AND ACTIVITIES**

The Objects of the organisation are to advance the Christian Faith [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.

**ACHIEVMENTS AND PERFORMANCE**

The Organisation continues to host worship services through Christian television programs through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith .The ministry also continues to hold several conferences to assist the development of the people in the community.

## **FINANCIAL REVIEW**

The income of the charity is above £34,000. The costs have been managed well over this period. The charity is in a good position to develop itself in the community. The church used much of its income for covering the hall where they use as a place of worship as well as purchasing various equipment and instruments for their worship services.

## **FUTURE PLANS**

The organisation plans to continue to hold its regular services and yearly conferences which has been proven to be very beneficial. The organisation also plans to continue to support its branch churches in Congo and Kenya. They also plan to re-appoint the independent examiner in the New Year.

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 16<sup>th</sup> November 2024 and signed on their behalf by:

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## Independent Examiner's Report

To the Trustees

### **NEW TESTAMENT MANNA CHRISTIAN MINISTRIES**

I report on the accounts of the church for the year ended 31<sup>st</sup> March 2023 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

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

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

#### **Basis of Independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 130 of the 2011 Act
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip  
FRESH FIRE ORGANISATION  
Unit 5, 95 Miles road  
Mitcham  
Surrey  
CR4 3FH

## **NEW TESTAMENT MANNA CHRISTIAN MINISTRIES**

### **ACCOUNTS FOR THE YEAR ENDED 31st March 2023**

#### **1 Receipts & Payments Account (General Purpose Fund)**

##### **Income Receipts**

£

**2023**

Donations

34284

##### **Total Receipts**

34284

##### **Direct Charitable Expenditure**

Travel

4039

Subscriptions

391

Media services

1140

Rent

4000

Wages

5000

Missions

3255

Supplies

191

Repairs

60

Professional fees

310

Transport

60

18446

##### **Other Expenditure**

Equipments

17423

Instruments

0

##### **Total Payments**

**35869**

**Net Receipts/(Payments) for the year**

-1585

**Cash Funds brought forward**

7741

**Cash Funds at the end of the year**

**6156**

## **NEW TESTAMENT MANNA CHRISTIAN MINISTRIES**

### **2 Statements of Assets and Liabilities at 31st March 2023**

<b>Cash Funds</b>	<b>Unrestricted Funds 2023</b>
	<b>£</b>
Bank	6156
Total Cash Funds	<hr/> 6156
	<hr/>
<b>Assets Retained for the Charity's Own use</b>	
Equipments	13938
	<hr/> 13938
	<hr/>
<b>Liabilities</b>	
Accounting fee	275

Approved by the Trustees and signed on their behalf:

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# **NEW TESTAMENT MANNA CHRISTIAN MINISTRIES**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31st March 2023**

#### **ACCOUNTING POLICIES**

##### **Basis of Accounting**

These accounts have been prepared on the receipts and payments basis under section Charities Act 2011.

##### **Funds**

Unrestricted funds are those which can be used at the Trustees' discretion. Restricted Funds are those whose purposes have been restricted by the donor.

##### **Staff**

The church had 1 employee during the accounting year. No employee received emoluments in excess of £6,000. Staff were paid through the PAYE system.

##### **Public Benefit**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for public benefit. Details of how this is achieved are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

##### **Depreciation**

Depreciation is calculated at 20% reducing balance method.