

# MIDLANDS GOSPEL MISSION (INTERNATIONAL)

England & Wales · Charity number 1161906

## Details

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**Other names** MIDLANDS GOSPEL MISSIONS (INTERNATIONAL)

**Status** Registered

**Legal form** Charitable company

**Company number** [08786769](#)

**Registered** 2015-05-29

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

## Contact

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**Address** MGM Philadelphia Christian Assembly  
2 Norwich Road  
Worcester  
WR5 1NX

**Phone** 01905863126

**Email** [pcaworcester@mgmint.org](mailto:pcaworcester@mgmint.org)

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

## Activities

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**Objects:** 3. THE CHURCH'S OBJECTS ARE:- 3.1 FOR THE PUBLIC BENEFIT TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE ARTICLE OF FAITH IN THE UNITED KINGDOM AND THROUGHOUT THE WORLD AS THE CHURCH ELDERS MAY FROM TIME TO TIME THINK FIT.

**Activities:** We are a Christian Church based on West Midlands. Our aim is to worship Lord Jesus Christ and spread the Gospel across United Kingdom and other Countries. We have regular Sunday services and variety of local church activities involving children, youth and adults. We also provide regular financial support to missionaries and donations to the people in need in UK and other parts of the world.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

## Geography

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- India
- Israel
- Gloucestershire
- Herefordshire
- Walsall
- Worcestershire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-11-30	£125,012	£84,876	-	-
2023-11-30	£74,938	£69,938	-	-
2022-11-30	£52,638	£56,766	-	-
2021-11-30	£56,247	£35,349	-	-
2020-11-30	£33,018	£36,958	-	-

## Trustees

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Name	Role	Appointed
<b>PASTOR SANTOSH KURIAKOSE MANITHOTTAM</b>	Chair	2013-11-22
DENSON DANIEL		2013-11-22
REJI MATHEW		2022-05-01
SAN PICHANATTU THOMAS		2017-04-04
THANKACHEN CHAKKITTAPARAMPIL PHILIP		2013-11-22

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

England & Wales - Charity number 1161906

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# Accounts

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**MIDLANDS GOSPEL MISSION  
(INTERNATIONAL)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 NOVEMBER 2024**

**A COMPANY LIMITED BY GUARANTEE**

**COMPANY REGISTRATION NUMBER: 08786769**

**REGISTERED CHARITY NUMBER: 1161906**

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 NOVEMBER 2024**

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**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED  
30 NOVEMBER 2024**

The Trustees are pleased to present their report and Financial Statements for the year ended 30 November 2024, which are prepared to meet the requirements for a Director's Report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Charitable Company Name**

Midlands Gospel Mission (International)

**Charity Registration Number**

1161906

**Company Registration Number**

08786769

**Registered Office**

2 Norwich Road

Worcester

WR5 1NX

**DIRECTORS AND TRUSTEES**

The directors of the charitable company are its trustees for the purpose of charity law. The trustees who served during the year were as follows:

Pastor Santosh Kuriakose Manihottam

Mr Denson Daniel

Mr Thankachen Chakkittaparampil Philip

Mr Reji Mathew

Mr San Pichanattu Thomas

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**REPORT OF THE TRUSTEES  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The company is a charitable company limited by guarantee, incorporated on 22 November 2013. The charitable company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

The charitable company became a registered charity on 29 May 2015.

In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £1.

**Recruitment and Appointment of Trustees**

The directors of the company are also charity trustees for the purposes of charity law and, under the charitable company's Articles, are known as members of the Management Committee. The directors are reappointed in accordance with the Memorandum and Articles of Association.

**Trustee Induction and Training**

A programme is employed for the induction of new trustees. It encompasses a full induction in the charitable company's policies and procedures and involves examining the financial plan.

Updates on the responsibilities of the trustees are provided as appropriate to developments in statute and best practice.

**Organisational Structure**

Midlands Gospel Mission (International) has a Board which meets at least four times a year and which is responsible for the strategic direction and policy of the charitable company.

At present the Management Committee comes from a variety of backgrounds relevant to the work of the charitable company.

**Risk Management**

The trustees have conducted a review of the major risks to which the charitable company is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charitable company faces. Significant external risks have led to the development of a strategic plan. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

**Pay Policy for Senior Staff**

The pay for all senior staff employed by the charitable company is reviewed on a regular basis and any changes to salaries are dependent on the employees and the charitable company's overall performance.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)****REPORT OF THE TRUSTEES  
(CONTINUED)****FOR THE YEAR ENDED  
30 NOVEMBER 2024****STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)****Related Parties**

The charitable company has no related parties.

**FINANCIAL REVIEW**

The charitable company's income for the year was £125,012 (2023 - £74,938). Expenditure totalled £84,876 (2023 - £69,938). The overall surplus achieved was £40,136 (2023 - £5,000). The directors are satisfied with the overall position and finances of the charitable company.

**Principal Funding Sources**

The principal funding sources for the charitable company are currently from members of the mission.

**Investment Policy**

Most of the charitable company's funds are to be spent in the short-term so, at present, the charitable company has no investments.

**Reserves Policy and Going Concern**

It is the policy of the charitable company to aim towards maintaining unrestricted funds, which are the free reserves of the charitable company, at a level where unrestricted funds will be sufficient to meet its outgoing expenses.

The directors of the charitable company are of the view that Midlands Gospel Mission (International) is a going concern.

**OBJECTIVES AND ACTIVITIES**

Midland Gospel Mission (International) is a registered charitable company under the Charities Act. It began with the aim of proclaiming the gospel of our Lord Christ Jesus and sharing his love to all people without any barrier of religion, region, race, nation, culture, language and gender.

The charitable company's aims and objectives are to advance the Christian faith in accordance with the article of faith in the United Kingdom and throughout the world as the church elders may, from time to time, think fit.

**Public Benefit Statement**

Our main activities and who we try to help are described above. All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit including the guidance 'Public Benefit: Running a Charity (PB2)'.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**REPORT OF THE TRUSTEES  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2024**

**ACHIEVEMENTS AND PERFORMANCE**

Midlands Gospel Mission (MGM) Worcester is a church registered as a charity organisation, dedicated to the advancement of the Gospel. Our congregation began as a house church in 2004, with just three families. By the grace of God, more families joined us, prompting the rental of halls to accommodate our worship services. In December 2013, with generous financial support from our members, we were able to purchase our own building. Our primary worship service is conducted in our native language, Malayalam, and includes praise, worship, and Bible study. These services take place every Sunday from 10:30 AM to 1:00 PM. Established in 2005, our Sunday school started with five students and two teachers. By God's grace, it has since grown to serve over 60 students with the support of 10 teachers. Our primary objective is to nurture and empower both the spiritual and social development of our children. We also maintain regular prayer groups, which include intercessory prayer sessions every Wednesday, alongside weekly Bible studies held in Worcester, Gloucester, Hereford, and Tel Aviv (via video conferencing). Additionally, we conduct in-person services in Tel Aviv during periodic visits and monthly bible classes in Kidderminster.

Our outreach efforts have extended both locally and internationally, reaching many in need. Notable initiatives include:

- Ongoing financial support for Bihar Life Mission as part of our gospel ministries.
- Organising a charity bake sale to raise funds for the NHS trust in Hereford and Worcester.
- Fundraising efforts to support the charity *Tribal Mission* in India.
- Supporting *Happy Home* orphanage and charity in India, as planned in the previous year.

During our annual Sunday School and Youth Anniversary, we distributed achievement rewards based on academic levels and examination performances. We have also successfully conducted our annual Vacation Bible School (VBS) during the Easter holidays.

Currently, we are actively raising funds for the extension of our church building. Planning is progressing well, and we are awaiting the necessary permissions to proceed.

**PLANS FOR FUTURE PERIODS**

Our regular worship services, Sunday school, and enrichment seminars for both children and adults will continue as usual. However, due to space limitations, we plan to temporarily relocate to a suitable rented facility that can better accommodate our growing congregation.

Meanwhile, we intend to raise funds for various causes, including continued support for Bihar Life Mission. A substantial portion of our fundraising efforts remains dedicated to the building fund, which we plan to support through regular food festivals held within the church community.

Additionally, we intend to organise a recreational day out for the church community to foster fellowship and strengthen our bonds.

We remain encouraged by our current activities and look to fulfilling our planned initiatives.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)****REPORT OF THE TRUSTEES  
(CONTINUED)****FOR THE YEAR ENDED  
30 NOVEMBER 2024****RESPONSIBILITIES OF TRUSTEES**

Company law requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those Financial Statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed in the Financial Statements; and
- prepare the Financial Statements on the going concern basis, unless it is inappropriate to assume that the charitable company will continue on that basis.

The trustees are responsible for maintaining 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 Companies Act 2006 and the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

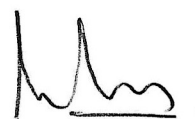
**SMALL COMPANIES PROVISIONS**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption under the Companies Act 2006.

**Approved by the Board of Trustees on 21 September 2025 and signed on its behalf by:**



.....  
**S K MANITHOTTAM**



.....  
**S P THOMAS**

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**  
**FOR THE YEAR ENDED**  
**30 NOVEMBER 2024**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2024.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the Accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no 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 the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and republic of Ireland (FRS 102)).


**INDEPENDENT EXAMINER'S REPORT  
(CONTINUED)**

**TO THE TRUSTEES OF  
MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2024**

**INDEPENDENT EXAMINER'S STATEMENT (CONTINUED)**

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.

  
.....  
D J MANT FCA

21 September 2025

**ABRAHAM & DOBELL**  
Chartered Accountants  
230 Shirley Road  
Southampton  
SO15 3HR

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED**  
**30 NOVEMBER 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>INCOME</b>					
Donations and legacies	2	77,543	-	77,543	44,765
Charitable activities	3	46,111	-	46,111	29,336
Investment income		1,358	-	1,358	837
		-----	-----	-----	-----
<b>TOTAL INCOME</b>		125,012	-	125,012	74,938
		-----	-----	-----	-----
<b>EXPENDITURE</b>					
Charitable activities	4	84,876	-	84,876	69,938
		-----	-----	-----	-----
<b>TOTAL EXPENDITURE</b>		84,876	-	84,876	69,938
		-----	-----	-----	-----
<b>NET INCOME/(EXPENDITURE)</b>		40,136	-	40,136	5,000
		-----	-----	-----	-----
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		40,136	-	40,136	5,000
		-----	-----	-----	-----
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		66,577	107,296	173,873	168,873
		-----	-----	-----	-----
Total funds carried forward		£106,713	£107,296	£214,009	£173,873
		-----	-----	-----	-----

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

Movements in funds are disclosed in note 9 to the Financial Statements.

**The notes on pages 10 to 17 form part of these Financial Statements**

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

## BALANCE SHEET

AS AT 30 NOVEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	6		<u>107,296</u>		<u>107,296</u>
<b>TOTAL FIXED ASSETS</b>			<u>107,296</u>		<u>107,296</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		<u>112,124</u>		<u>70,992</u>	
<b>TOTAL CURRENT ASSETS</b>		<u>112,124</u>		<u>70,992</u>	
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year	7	5,411		4,415	
<b>NET CURRENT ASSETS</b>			<u>106,713</u>		<u>66,577</u>
<b>NET ASSETS</b>	8		<u>£214,009</u>		<u>£173,873</u>
<b>THE FUNDS OF THE CHARITABLE COMPANY</b>					
Unrestricted income funds	9		106,713		66,577
Restricted income funds	9		107,296		107,296
<b>TOTAL CHARITABLE COMPANY FUNDS</b>			<u>£214,009</u>		<u>£173,873</u>

For the year ended 30 November 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- The members have not required the company to obtain an audit of its Accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of Accounts.

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

Approved by the Board of Trustees on 21 September 2025 and signed on its behalf by:

  
 .....  
 S K MANITHOTTAM

  
 .....  
 S P THOMAS

COMPANY REGISTRATION NUMBER: 08786769

The notes on pages 10 to 17 form part of these Financial Statements

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
30 NOVEMBER 2024

## 1. ACCOUNTING POLICIES

**Charity Information**

Midlands Gospel Mission (International) is a charitable company limited by guarantee, established under its Memorandum and Articles of Association and is registered with the Charity Commission and Companies House in England and Wales. The principal address is 2 Norwich Road, Worcester, WR5 1NX. The charity is a public benefit entity.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**(a) Basis of Preparation**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Financial Statements have been prepared under the historical cost convention, except for the valuation of investment assets, which are shown at market value.

The Financial Statements are prepared in Sterling which is the functional currency of the Charity Commission. Monetary amounts are rounded to the nearest £.

**(b) Income**

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Income from charitable activities are accounted for when earned.

**(c) Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as the charitable company is not VAT registered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charitable company 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the audit fees and costs linked to the strategic management of the charitable company.

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2024

## 1. ACCOUNTING POLICIES (CONTINUED)

(c) **Expenditure (Continued)**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, eg floor areas, per capita or estimated usage as set out in note 4.

(d) **Tangible Fixed Assets and Depreciation**

Fixed assets are stated at cost, less accumulated depreciation. The costs of minor additions are not capitalized.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Freehold land and buildings	Nil
Fixtures, furniture and equipment	20% net book value

No depreciation, as yet, has been applied to the freehold land and buildings.

(e) **Fund Accounting**

Unrestricted Funds represent the funds of the charitable company that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charitable company.

Restricted Funds are those funds that can only be used for particular purposes within the objectives of the charitable company. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

(f) **Debtors**

Any amounts owing to the charitable company at 30 November in respect of income are shown as debtors, if and when they arise.

(g) **Short-Term Deposits and Cash at Bank**

Short-term deposits include cash held on deposit or at the bank.

(h) **Creditors**

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

(i) **Financial Instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2024**

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Funds £</b>
Donations	58,235	-	58,235	42,395
Sarah's Mission annual collection	3,190	-	3,190	2,370
Gift Aid	16,118	-	16,118	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£77,543	£-	£77,543	£44,765
	<hr/>	<hr/>	<hr/>	<hr/>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Funds £</b>
Sunday offering	21,780	-	21,780	17,510
Special offering	19,172	-	19,172	11,426
Fasting prayers sponsors	4,759	-	4,759	-
Other income	400	-	400	400
	<hr/>	<hr/>	<hr/>	<hr/>
	£46,111	£-	£46,111	£29,336
	<hr/>	<hr/>	<hr/>	<hr/>

**NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2024**

**4. (a) ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Church Activities £</b>	<b>Total Funds 2024 £</b>	<b>2023 £</b>
Pastor's salary and expenses	21,286	21,286	22,145
Visiting pastors	1,550	1,550	850
Prayer meetings	9,932	9,932	8,390
Gospel and mission expenses	7,105	7,105	6,237
Sunday School, VBS and anniversary	5,258	5,258	4,243
Funeral expenses	1,750	1,750	-
Church barbecue expenses	814	814	-
Donations	3,463	3,463	998
Rent	1,030	1,030	882
Light and heat	4,221	4,221	5,177
Repairs and maintenance	1,287	1,287	1,113
Building feasibility study	16,898	16,898	7,434
Equipment	3,596	3,596	3,770
Insurance	683	683	674
Cleaning and office	145	145	1,530
Telephone	568	568	482
Printing and stationery	1,074	1,074	1,118
Motor and travel expenses	2,710	2,710	2,498
Legal and professional	136	136	96
Depreciation	-	-	814
Sundries	374	374	497
Governance costs	996	996	990
	£84,876	£84,876	£69,938

**(b) ANALYSIS OF GOVERNANCE COSTS**

	<b>Governance Function £</b>	<b>Total £</b>	<b>Basis of Apportionment</b>
Professional costs - Examiner's costs	£996	£996	Governance
	£996	£996	

**NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2024**

**5. STAFF COSTS AND NUMBERS**

	2024	2023
	£	£
Wages and salaries	£21,286	£22,145

During the year the charitable company employed a pastor. No one earned more than £60,000 per year.

The average number of employees during the year was 1 (2023 - 1).

**6. TANGIBLE FIXED ASSETS**

	Freehold Land & Buildings £	Fixtures, Furniture & Equipment £	Total £
<b>Cost</b>			
At 1 December 2023	107,296	5,652	112,948
Disposals	-	(5,652)	(5,652)
At 30 November 2024	107,296	-	107,296
<b>Depreciation</b>			
At 1 December 2023	-	5,652	5,652
Eliminated on disposal	-	(5,652)	(5,652)
At 30 November 2024	-	-	-
<b>Net Book Values</b>			
At 30 November 2024	£107,296	£-	£107,296
At 30 November 2023	£107,296	£-	£107,296

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2024

## 7. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Accruals	5,411	4,415
	<hr/>	<hr/>
	£5,411	£4,415
	<hr/>	<hr/>

## 8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Tangible fixed assets	-	107,296	107,296	107,296
Cash at bank and in hand	112,124	-	112,124	70,992
Current liabilities	(5,411)	-	(5,411)	(4,415)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 30 November 2024	£106,713	£107,296	£214,009	£173,873
	<hr/>	<hr/>	<hr/>	<hr/>

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 20249. ANALYSIS OF MOVEMENTS IN FUNDS  
AND FUND DETAILS

	At 01.12.23 £	Incoming Resources £	Outgoing Resources £	At 30.11.24 £
<b>Unrestricted Funds</b>				
General funds	66,577	125,012	84,876	106,713
<b>Total Unrestricted Funds</b>	66,577	125,012	84,876	106,713
<b>Restricted Funds</b>				
Building fund	107,296	-	-	107,296
<b>Total Restricted Funds</b>	107,296	-	-	107,296
<b>Total Funds</b>	£173,873	£125,012	£84,876	£214,009

**Unrestricted Funds**

These are funds which the charitable company is free to spend on any of its activities. The trustees can designate unrestricted funds for a particular purpose.

**Restricted Funds**

These are funds which the charitable company can only spend on a purpose determined by the terms on which the fund is received.

The building fund was specifically for the purchase of the freehold property at 2 Norwich Road, Worcester.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2024**

**10. TRUSTEES' REMUNERATION AND EXPENSES**

Remuneration was paid to one trustee (S Manihottam, who is the pastor) of £21,286 (2023 - £22,145).

**11. STATUS**

The charitable company is limited by guarantee.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

England & Wales - Charity number 1161906

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# Accounts

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**MIDLANDS GOSPEL MISSION  
(INTERNATIONAL)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 NOVEMBER 2023**

**A COMPANY LIMITED BY GUARANTEE**

**COMPANY REGISTRATION NUMBER: 08786769**

**REGISTERED CHARITY NUMBER: 1161906**

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 NOVEMBER 2023**

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**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED  
30 NOVEMBER 2023**

The Trustees are pleased to present their report and Financial Statements for the year ended 30 November 2023, which are prepared to meet the requirements for a Director's Report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Charitable Company Name**

Midlands Gospel Mission (International)

**Charity Registration Number**

1161906

**Company Registration Number**

08786769

**Registered Office**

2 Norwich Road

Worcester

WR5 1NX

**DIRECTORS AND TRUSTEES**

The directors of the charitable company are its trustees for the purpose of charity law. The trustees who served during the year were as follows:

Pastor Santosh Kuriakose Manithottam

Mr Denson Daniel

Mr Thankachen Chakkittaparampil Philip

Mr Reji Mathew

Mr San Pichanattu Thomas

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**REPORT OF THE TRUSTEES  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The company is a charitable company limited by guarantee, incorporated on 22 November 2013. The charitable company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

The charitable company became a registered charity on 29 May 2015.

In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £1.

**Recruitment and Appointment of Trustees**

The directors of the company are also charity trustees for the purposes of charity law and, under the charitable company's Articles, are known as members of the Management Committee. The directors are reappointed in accordance with the Memorandum and Articles of Association.

**Trustee Induction and Training**

A programme is employed for the induction of new trustees. It encompasses a full induction in the charitable company's policies and procedures and involves examining the financial plan.

Updates on the responsibilities of the trustees are provided as appropriate to developments in statute and best practice.

**Organisational Structure**

Midlands Gospel Mission (International) has a Board which meets at least four times a year and which is responsible for the strategic direction and policy of the charitable company.

At present the Management Committee comes from a variety of backgrounds relevant to the work of the charitable company.

**Risk Management**

The trustees have conducted a review of the major risks to which the charitable company is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charitable company faces. Significant external risks have led to the development of a strategic plan. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

**Pay Policy for Senior Staff**

The pay for all senior staff employed by the charitable company is reviewed on a regular basis and any changes to salaries are dependent on the employees and the charitable company's overall performance.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**REPORT OF THE TRUSTEES  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)**

**Related Parties**

The charitable company has no related parties.

**FINANCIAL REVIEW**

The charitable company's income for the year was £74,938 (2022 - £52,638). Expenditure totalled £69,938 (2022 - £56,766). The overall surplus achieved was £5,000 (2022 - deficit of £(4,128)). The directors are satisfied with the overall position and finances of the charitable company.

**Principal Funding Sources**

The principal funding sources for the charitable company are currently from members of the mission.

**Investment Policy**

Most of the charitable company's funds are to be spent in the short-term so, at present, the charitable company has no investments.

**Reserves Policy and Going Concern**

It is the policy of the charitable company to aim towards maintaining unrestricted funds, which are the free reserves of the charitable company, at a level where unrestricted funds will be sufficient to meet its outgoing expenses.

The directors of the charitable company are of the view that Midlands Gospel Mission (International) is a going concern.

**OBJECTIVES AND ACTIVITIES**

Midland Gospel Mission (International) is a registered charitable company under the Charities Act. It began with the aim of proclaiming the gospel of our Lord Christ Jesus and sharing his love to all people without any barrier of religion, region, race, nation, culture, language and gender.

The charitable company's aims and objectives are to advance the Christian faith in accordance with the article of faith in the United Kingdom and throughout the world as the church elders may, from time to time, think fit.

**Public Benefit Statement**

Our main activities and who we try to help are described above. All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit including the guidance 'Public Benefit: Running a Charity (PB2)'.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)****REPORT OF THE TRUSTEES  
(CONTINUED)****FOR THE YEAR ENDED  
30 NOVEMBER 2023****ACHIEVEMENTS AND PERFORMANCE**

Midlands Gospel Mission (MGM) Worcester is a church registered as a charity organisation with the desire to work towards the advancement of the Gospel. The congregation commenced as a house church in 2004, consisting of only three families. By the grace of God, additional families joined the Church, which led us to rent halls to carry out our worship services. Further on, we were able to purchase our own building in December 2013 with the financial aid received from our church members. Our main worship service is in our native language – Malayalam which includes praise and worship, and Bible study. The service hours are from 10:30 to 13:00 every Sunday. Our Sunday school was instituted in 2005 which consisted of five students and two teachers. By the grace of God, we are currently managing the Sunday school with 54 students and 10 teachers. Our primary goal is to develop and empower their spiritual and social life. We have conducted youth seminars and other meetings for the young adults and students to enrich their character and personality to sustain high moral standards. We commit to regular prayer cells which incorporate intercessory prayer sessions every Tuesday and Bible studies in Worcester, Gloucester, Hereford, and Tel Aviv (via video conferencing) on a weekly basis. We also conduct in-person services in Tel Aviv every once in a while, when visiting.

We were able to reach out to those in need locally and globally numerously. A few notable ones are:

- We have an ongoing monetary support for Bihar Life Mission as part of our gospel ministries.
- We conducted a charity bake sale to raise funds to the local food bank in Worcester.
- We provided contributions to many Christian ministers who were invited to our services throughout the year.

During our annual Sunday School and Youth Anniversary, we distributed achievement rewards based on academic levels and examination performances. We were able to conduct a Vacation Bible School (VBS) during the Easter holidays. We were also able to conduct a gospel outreach in Bromyard. As planned, we were able to restate our church website and establish an online presence via various social media platforms to widen the reach of the Gospel.

Currently we are raising funds for the extension of our church building. We conducted a feasibility study this year and are currently in the process of further planning.

**PLANS FOR FUTURE PERIODS**

We will be continuing our regular worship services, Sunday school and enrichment seminars for our children and adults.

In the meantime, we plan to raise funds for various other causes and continue providing financial support to ministers we invite. We plan to continue our support to Bihar Life Mission. We are hoping to conduct a charity bake sale to support the NHS A&E in Worcester and Hereford. We wish to raise funds to provide a financial support for Happy Home orphanage in India. We will also continue to raise funds for our ongoing building plan.

We are currently happy with our ongoing activities and hope to implement our stated plans.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)****REPORT OF THE TRUSTEES  
(CONTINUED)****FOR THE YEAR ENDED  
30 NOVEMBER 2023****RESPONSIBILITIES OF TRUSTEES**

Company law requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those Financial Statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed in the Financial Statements; and
- prepare the Financial Statements on the going concern basis, unless it is inappropriate to assume that the charitable company will continue on that basis.

The trustees are responsible for maintaining 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 Companies Act 2006 and the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

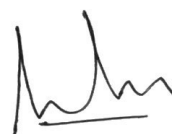
**SMALL COMPANIES PROVISIONS**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption under the Companies Act 2006.

**Approved by the Board of Trustees on 28 September 2024 and signed on its behalf by:**



.....  
**S K MANITHOTTAM**



.....  
**S P THOMAS**

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**  
**FOR THE YEAR ENDED**  
**30 NOVEMBER 2023**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2023.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the Accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no 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 the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and republic of Ireland (FRS 102)).

**INDEPENDENT EXAMINER'S REPORT  
(CONTINUED)**

**TO THE TRUSTEES OF**

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2023**

**INDEPENDENT EXAMINER'S STATEMENT (CONTINUED)**

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.

  
.....  
D J MANT FCA

28 September 2024

**ABRAHAM & DOBELL**  
**Chartered Accountants**  
**230 Shirley Road**  
**Southampton**  
**SO15 3HR**

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED**  
**30 NOVEMBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>INCOME</b>					
Donations and legacies	2	42,395	-	42,395	39,494
Charitable activities	3	31,706	-	31,706	13,077
Investment income		837	-	837	67
		-----	-----	-----	-----
<b>TOTAL INCOME</b>		<b>74,938</b>	<b>-</b>	<b>74,938</b>	<b>52,638</b>
		-----	-----	-----	-----
<b>EXPENDITURE</b>					
Charitable activities	4	69,938	-	69,938	56,766
		-----	-----	-----	-----
<b>TOTAL EXPENDITURE</b>		<b>69,938</b>	<b>-</b>	<b>69,938</b>	<b>56,766</b>
		-----	-----	-----	-----
<b>NET INCOME/(EXPENDITURE)</b>		<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>(4,128)</b>
		-----	-----	-----	-----
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>(4,128)</b>
		-----	-----	-----	-----
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		61,577	107,296	168,873	65,705
		-----	-----	-----	-----
Total funds carried forward		£66,577	£107,296	£173,873	£61,577
		-----	-----	-----	-----

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

Movements in funds are disclosed in note 9 to the Financial Statements.

**The notes on pages 10 to 17 form part of these Financial Statements**

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

## BALANCE SHEET

AS AT 30 NOVEMBER 2023

	Notes	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	6		<u>107,296</u>		<u>108,110</u>
<b>TOTAL FIXED ASSETS</b>			<u>107,296</u>		<u>108,110</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		<u>70,992</u>		<u>64,188</u>	
<b>TOTAL CURRENT ASSETS</b>		<u>70,992</u>		<u>64,188</u>	
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year	7	4,415		3,425	
<b>NET CURRENT ASSETS</b>			<u>66,577</u>		<u>60,763</u>
<b>NET ASSETS</b>	8		<u>£173,873</u>		<u>£168,873</u>
<b>THE FUNDS OF THE CHARITABLE COMPANY</b>					
Unrestricted income funds	9		<u>66,577</u>		<u>61,577</u>
Restricted income funds	9		<u>107,296</u>		<u>107,296</u>
<b>TOTAL CHARITABLE COMPANY FUNDS</b>			<u>£173,873</u>		<u>£168,873</u>

For the year ended 30 November 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

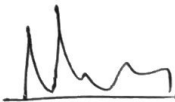
Directors' responsibilities:

- The members have not required the company to obtain an audit of its Accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of Accounts.

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

Approved by the Board of Trustees on 28 September 2024 and signed on its behalf by:

  
 S K MANITHOTTAM

  
 S P THOMAS

COMPANY REGISTRATION NUMBER: 08786769

The notes on pages 10 to 17 form part of these Financial Statements

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 NOVEMBER 2023

## 1. ACCOUNTING POLICIES

**Charity Information**

Midlands Gospel Mission (International) is a charitable company limited by guarantee, established under its Memorandum and Articles of Association and is registered with the Charity Commission and Companies House in England and Wales. The principal address is 2 Norwich Road, Worcester, WR5 1NX. The charity is a public benefit entity.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**(a) Basis of Preparation**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Financial Statements have been prepared under the historical cost convention, except for the valuation of investment assets, which are shown at market value.

The Financial Statements are prepared in Sterling which is the functional currency of the Charity Commission. Monetary amounts are rounded to the nearest £.

**(b) Income**

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Income from charitable activities are accounted for when earned.

**(c) Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as the charitable company is not VAT registered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charitable company 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the audit fees and costs linked to the strategic management of the charitable company.

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2023

## 1. ACCOUNTING POLICIES (CONTINUED)

(c) **Expenditure (Continued)**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, eg floor areas, per capita or estimated usage as set out in note 4.

(d) **Tangible Fixed Assets and Depreciation**

Fixed assets are stated at cost, less accumulated depreciation. The costs of minor additions are not capitalized.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Freehold land and buildings	Nil
Fixtures, furniture and equipment	20% net book value

No depreciation, as yet, has been applied to the freehold land and buildings.

(e) **Fund Accounting**

Unrestricted Funds represent the funds of the charitable company that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charitable company.

Restricted Funds are those funds that can only be used for particular purposes within the objectives of the charitable company. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

(f) **Debtors**

Any amounts owing to the charitable company at 30 November in respect of income are shown as debtors, if and when they arise.

(g) **Short-Term Deposits and Cash at Bank**

Short-term deposits include cash held on deposit or at the bank.

(h) **Creditors**

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

(i) **Financial Instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2023

## 2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Donations	42,395	-	42,395	34,494
	£42,395	£-	£42,395	£34,494

## 3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Sunday offering	17,510	-	17,510	12,727
Special offering	13,796	-	13,796	-
Other income	400	-	400	350
	£31,706	£-	£31,706	£13,077

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2023

## 4. (a) ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	<b>Church Activities</b>	<b>Total Funds</b>	
	<b>£</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Pastor's salary and expenses	22,145	22,145	22,006
Visiting pastors	850	850	700
Prayer meetings	8,390	8,390	1,965
Gospel and mission expenses	6,237	6,237	8,827
Sunday School and VBS	4,243	4,243	2,898
Donations	998	998	5,046
Rent	882	882	-
Light and heat	5,177	5,177	1,246
Repairs and maintenance	1,113	1,113	1,682
Building feasibility study	7,434	7,434	-
Equipment	3,770	3,770	5,105
Insurance	674	674	600
Cleaning and office	1,530	1,530	834
Telephone	482	482	471
Printing and stationery	1,118	1,118	792
Motor and travel expenses	2,498	2,498	2,213
Legal and professional	96	96	1,194
Depreciation	814	814	203
Sundries	497	497	-
Governance costs	990	990	984
	<hr/>	<hr/>	<hr/>
	£69,938	£69,938	£56,766
	<hr/>	<hr/>	<hr/>

## (b) ANALYSIS OF GOVERNANCE COSTS

	<b>Governance Function</b>	<b>Total</b>	<b>Basis of Apportionment</b>
	<b>£</b>	<b>£</b>	
Professional costs - Examiner's costs	£990	£990	Governance
	<hr/>	<hr/>	

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2023

## 5. STAFF COSTS AND NUMBERS

	2023 £	2022 £
Wages and salaries	£22,145	£22,006

During the year the charitable company employed a pastor. No one earned more than £60,000 per year.

The average number of employees during the year was 1 (2022 - 1).

## 6. TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Fixtures, Furniture & Equipment £	Total £
<b>Cost</b>			
At 1 December 2022	107,296	5,652	112,948
At 30 November 2023	107,296	5,652	112,948
<b>Depreciation</b>			
At 1 December 2022	-	4,838	4,838
Charge for the year	-	814	814
At 30 November 2023	£-	£5,652	£5,652
<b>Net Book Values</b>			
At 30 November 2023	£107,296	£-	£107,296
At 30 November 2022	£107,296	£814	£108,110

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2023

## 7. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Accruals	4,415	3,425
	-----	-----
	£4,415	£3,425
	-----	-----

## 8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Tangible fixed assets	-	107,296	107,296	108,110
Cash at bank and in hand	70,992	-	70,992	64,188
Current liabilities	(4,415)	-	(4,415)	(3,425)
	-----	-----	-----	-----
Fund balances at 30 November 2023	£66,577	£107,296	£173,873	£168,873
	-----	-----	-----	-----

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 20239. ANALYSIS OF MOVEMENTS IN FUNDS  
AND FUND DETAILS

	At 01.12.22 £	Incoming Resources £	Outgoing Resources £	At 30.11.23 £
<b>Unrestricted Funds</b>				
General funds	61,577	74,938	69,938	66,577
	<hr/>			
<b>Total Unrestricted Funds</b>	61,577	74,938	69,938	66,577
	<hr/>			
<b>Restricted Funds</b>				
Building fund	107,296	-	-	107,296
	<hr/>			
<b>Total Restricted Funds</b>	107,296	-	-	107,296
	<hr/>			
<b>Total Funds</b>	£168,873	£74,938	£69,938	£173,873
	<hr/>			

**Unrestricted Funds**

These are funds which the charitable company is free to spend on any of its activities. The trustees can designate unrestricted funds for a particular purpose.

**Restricted Funds**

These are funds which the charitable company can only spend on a purpose determined by the terms on which the fund is received.

The building fund was specifically for the purchase of the freehold property at 2 Norwich Road, Worcester.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2023**

**10. TRUSTEES' REMUNERATION AND EXPENSES**

Remuneration was paid to one trustee (S Manihottam, who is the pastor) of £22,145 (2022 - £22,006).

**11. STATUS**

The charitable company is limited by guarantee.

**THE FOLLOWING PAGE**  
**IS FOR**  
**MANAGEMENT PURPOSES ONLY**

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

## DETAILED MANAGEMENT ACCOUNTS

## TOTAL FUNDS

FOR THE YEAR ENDED  
30 NOVEMBER 2023

	2023		2022	
	£	£	£	£
<b>INCOME</b>				
Donations		42,395		39,494
Sunday offering		17,510		12,727
Special offering		13,796		-
Other income		400		350
Interest		837		67
		<hr/>		<hr/>
		74,938		52,638
<b>EXPENDITURE</b>				
Pastor	22,145		22,006	
Visiting pastors	850		700	
Prayer meetings	8,390		1,965	
Gospel and mission expenses	6,237		8,827	
Sunday School and VBS	4,243		2,898	
Donations	998		5,046	
Rent	882		-	
Light and heat	5,177		1,246	
Repairs and maintenance	1,113		1,682	
Building feasibility study	7,434		-	
Equipment	3,770		5,105	
Insurance	674		600	
Office costs	1,530		834	
Telephone	482		471	
Printing, stationery and photocopier	1,118		792	
Motor expenses	2,498		2,213	
Accountancy	990		984	
Legal and professional	96		1,194	
Depreciation	814		203	
Sundries	497		-	
		<hr/>		<hr/>
		69,938		56,766
		<hr/>		<hr/>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		£5,000		£(4,128)
		<hr/>		<hr/>

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

England & Wales - Charity number 1161906

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# Accounts

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**MIDLANDS GOSPEL MISSION  
(INTERNATIONAL)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 NOVEMBER 2022**

**A COMPANY LIMITED BY GUARANTEE**

**COMPANY REGISTRATION NUMBER: 08786769**

**REGISTERED CHARITY NUMBER: 1161906**

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 NOVEMBER 2022**

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**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED  
30 NOVEMBER 2022**

The Trustees are pleased to present their report and Financial Statements for the year ended 30 November 2022, which are prepared to meet the requirements for a Director's Report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Charitable Company Name**

Midlands Gospel Mission (International)

**Charity Registration Number**

1161906

**Company Registration Number**

08786769

**Registered Office**

2 Norwich Road  
Worcester  
WR5 1NX

**DIRECTORS AND TRUSTEES**

The directors of the charitable company are its trustees for the purpose of charity law. The trustees who served during the year were as follows:

Pastor Santosh Kuriakose Manithottam  
Mr Denson Daniel  
Mr Thankachen Chakkittaparampil Philip  
Mr Reji Mathew  
Mr San Pichanattu Thomas

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**REPORT OF THE TRUSTEES  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The company is a charitable company limited by guarantee, incorporated on 22 November 2013. The charitable company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

The charitable company became a registered charity on 29 May 2015.

In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £1.

**Recruitment and Appointment of Trustees**

The directors of the company are also charity trustees for the purposes of charity law and, under the charitable company's Articles, are known as members of the Management Committee. The directors are reappointed in accordance with the Memorandum and Articles of Association.

**Trustee Induction and Training**

A programme is employed for the induction of new trustees. It encompasses a full induction in the charitable company's policies and procedures and involves examining the financial plan.

Updates on the responsibilities of the trustees are provided as appropriate to developments in statute and best practice.

**Organisational Structure**

Midlands Gospel Mission (International) has a Board which meets at least four times a year and which is responsible for the strategic direction and policy of the charitable company.

At present the Management Committee comes from a variety of backgrounds relevant to the work of the charitable company.

**Risk Management**

The trustees have conducted a review of the major risks to which the charitable company is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charitable company faces. Significant external risks have led to the development of a strategic plan. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

**Pay Policy for Senior Staff**

The pay for all senior staff employed by the charitable company is reviewed on a regular basis and any changes to salaries are dependent on the employees and the charitable company's overall performance.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**REPORT OF THE TRUSTEES  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)**

**Related Parties**

The charitable company has no related parties.

**FINANCIAL REVIEW**

The charitable company's income for the year was £52,638 (2021 - £56,247). Expenditure totalled £56,766 (2021 - £35,349). The overall deficit incurred was £(4,128) (2021 - surplus of £20,898). The directors are satisfied with the overall position and finances of the charitable company.

**Principal Funding Sources**

The principal funding sources for the charitable company are currently from members of the mission.

**Investment Policy**

Most of the charitable company's funds are to be spent in the short-term so, at present, the charitable company has no investments.

**Reserves Policy and Going Concern**

It is the policy of the charitable company to aim towards maintaining unrestricted funds, which are the free reserves of the charitable company, at a level where unrestricted funds will be sufficient to meet its outgoing expenses.

The directors of the charitable company are of the view that Midlands Gospel Mission (International) is a going concern.

**OBJECTIVES AND ACTIVITIES**

Midland Gospel Mission (International) is a registered charitable company under the Charities Act. It began with the aim of proclaiming the gospel of our Lord Christ Jesus and sharing his love to all people without any barrier of religion, region, race, nation, culture, language and gender.

The charitable company's aims and objectives are to advance the Christian faith in accordance with the article of faith in the United Kingdom and throughout the world as the church elders may, from time to time, think fit.

**Public Benefit Statement**

Our main activities and who we try to help are described above. All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit including the guidance 'Public Benefit: Running a Charity (PB2)'.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**REPORT OF THE TRUSTEES  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2022**

**ACHIEVEMENTS AND PERFORMANCE**

Midlands Gospel Mission (International) is a church registered as a charity organisation with the desire to work towards the advancement of the Gospel. The congregation commenced as a house church in 2004, consisting of only three families. By the grace of God, additional families joined the Church, which led us to rent halls to carry out our worship services. Further on, we were able to purchase our own building in December 2013 with the financial aid received from our church members. Our main worship service is in our native language - Malayalam which includes praise, worship and Bible study. The service hours are from 10:30 to 13:00 every Sunday. Our Sunday school was instituted in 2005 which consisted of five students and two teachers. By the grace of God, we are currently managing the Sunday school with 40 students and 10 teachers. Our primary goal is to develop and empower their spiritual and social life. We have conducted youth seminars and other meetings for the young adults and students to enrich their character and personality to sustain high moral standards. We commit to regular prayer cells which incorporate intercessory prayer sessions every Tuesday and Bible studies in Worcester, Gloucester, Hereford and Tel Aviv (via video conferencing) on a weekly basis.

We were able to reach out to those in need locally and globally numerously. A few notable ones are:

- We have an ongoing monetary support for Bihar Life Mission as part of our gospel ministries.
- We raised funds for treatment aids and education aids throughout the year for those who sought finance.
- We financially supported the construction of a church building in Wayanad, Kerala.
- We provided contributions to many Christian ministers who were invited to our services throughout the year.

During our annual Sunday School and Youth Anniversary, we distributed achievement rewards according to their academic levels and examination performance. We were able to conduct a Vacation Bible School (VBS) during the Easter holidays. Currently we are raising funds for the extension of our church building due to the limited space to accommodate increasing members. We have conducted an initial survey and are currently in the process of designing and planning this extension.

**PLANS FOR FUTURE PERIODS**

Going forward, we plan to continue our support to Bihar Life Mission. We are planning to conduct a charity bake sale for a Foodbank in Worcester. We have plans for gospel outreaches in Hereford and Bromyard and to start an outstation work in Bromyard. We are considering the restatement of our church website and to establish an online presence to widen the reach of the Gospel. We plan to continue our regular worship services, Sunday school and enrichment seminars for our children and adults. In the meantime, we plan to raise funds for various causes and continue providing financial support to ministers we invite.

We are currently happy with our ongoing activities and hope to continue with our future plans.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)****REPORT OF THE TRUSTEES  
(CONTINUED)****FOR THE YEAR ENDED  
30 NOVEMBER 2022****RESPONSIBILITIES OF TRUSTEES**

Company law requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those Financial Statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed in the Financial Statements; and
- prepare the Financial Statements on the going concern basis, unless it is inappropriate to assume that the charitable company will continue on that basis.

The trustees are responsible for maintaining 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 Companies Act 2006 and the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**SMALL COMPANIES PROVISIONS**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption under the Companies Act 2006.

**Approved by the Board of Trustees on 24 September 2023 and signed on its behalf by:**



.....  
**S K MANITHOTTAM**



.....  
**S P THOMAS**

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**  
**FOR THE YEAR ENDED**  
**30 NOVEMBER 2022**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2022.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the Accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no 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 the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and republic of Ireland (FRS 102)).

**INDEPENDENT EXAMINER'S REPORT  
(CONTINUED)**

**TO THE TRUSTEES OF**

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2022**

**INDEPENDENT EXAMINER'S STATEMENT (CONTINUED)**

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.



24 September 2023

.....  
D J MANT FCA

**ABRAHAM & DOBELL**  
**Chartered Accountants**  
**230 Shirley Road**  
**Southampton**  
**SO15 3HR**

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)FOR THE YEAR ENDED  
30 NOVEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>INCOME</b>					
Donations and legacies	2	39,494	-	39,494	47,434
Charitable activities	3	13,077	-	13,077	8,809
Investment income		67	-	67	4
		_____	_____	_____	_____
<b>TOTAL INCOME</b>		<b>52,638</b>	<b>-</b>	<b>52,638</b>	<b>56,247</b>
		_____	_____	_____	_____
<b>EXPENDITURE</b>					
Charitable activities	4	56,766	-	56,766	35,349
		_____	_____	_____	_____
<b>TOTAL EXPENDITURE</b>		<b>56,766</b>	<b>-</b>	<b>56,766</b>	<b>35,349</b>
		_____	_____	_____	_____
<b>NET (EXPENDITURE)/INCOME</b>		<b>(4,128)</b>	<b>-</b>	<b>(4,128)</b>	<b>20,898</b>
		_____	_____	_____	_____
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>(4,128)</b>	<b>-</b>	<b>(4,128)</b>	<b>20,898</b>
		_____	_____	_____	_____
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		65,705	107,296	173,001	152,103
		_____	_____	_____	_____
Total funds carried forward		£61,577	£107,296	£168,873	£173,001
		_____	_____	_____	_____

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

Movements in funds are disclosed in note 10 to the Financial Statements.

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

## BALANCE SHEET

AS AT 30 NOVEMBER 2022

	Notes	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	6		<u>108,110</u>		<u>108,313</u>
<b>TOTAL FIXED ASSETS</b>			108,110		108,313
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		<u>64,188</u>		<u>68,113</u>	
<b>TOTAL CURRENT ASSETS</b>		64,188		68,113	
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year	7	3,425		3,425	
<b>NET CURRENT ASSETS</b>			<u>60,763</u>		<u>64,688</u>
<b>NET ASSETS</b>	8		<u>£168,873</u>		<u>£173,001</u>
<b>THE FUNDS OF THE CHARITABLE COMPANY</b>					
Unrestricted income funds	9		61,577		65,705
Restricted income funds	9		107,296		107,296
<b>TOTAL CHARITABLE COMPANY FUNDS</b>			<u>£168,873</u>		<u>£173,001</u>

For the year ended 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its Accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of Accounts.

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

Approved by the Board of Trustees on 24 September 2023 and signed on its behalf by:



.....  
S K MANITHOTTAM



.....  
S P THOMAS

COMPANY REGISTRATION NUMBER: 08786769

The notes on pages 10 to 17 form part of these Financial Statements

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
30 NOVEMBER 2022

## 1. ACCOUNTING POLICIES

**Charity Information**

Midlands Gospel Mission (International) is a charitable company limited by guarantee, established under its Memorandum and Articles of Association and is registered with the Charity Commission and Companies House in England and Wales. The principal address is 2 Norwich Road, Worcester, WR5 1NX. The charity is a public benefit entity.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**(a) Basis of Preparation**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Financial Statements have been prepared under the historical cost convention, except for the valuation of investment assets, which are shown at market value.

The Financial Statements are prepared in Sterling which is the functional currency of the Charity Commission. Monetary amounts are rounded to the nearest £.

**(b) Income**

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Income from charitable activities are accounted for when earned.

**(c) Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as the charitable company is not VAT registered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charitable company 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the audit fees and costs linked to the strategic management of the charitable company.

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2022

## 1. ACCOUNTING POLICIES (CONTINUED)

(c) **Expenditure (Continued)**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, eg floor areas, per capita or estimated usage as set out in note 4.

(d) **Tangible Fixed Assets and Depreciation**

Fixed assets are stated at cost, less accumulated depreciation. The costs of minor additions are not capitalized.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Freehold land and buildings	Nil
Fixtures, furniture and equipment	20% net book value

No depreciation, as yet, has been applied to the freehold land and buildings.

(e) **Fund Accounting**

Unrestricted Funds represent the funds of the charitable company that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charitable company.

Restricted Funds are those funds that can only be used for particular purposes within the objectives of the charitable company. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

(f) **Debtors**

Any amounts owing to the charitable company at 30 November in respect of income are shown as debtors, if and when they arise.

(g) **Short-Term Deposits and Cash at Bank**

Short-term deposits include cash held on deposit or at the bank.

(h) **Creditors**

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

(i) **Financial Instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2022

## 2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Donations	39,494	-	39,494	29,945
Gift Aid	-	-	-	17,489
	-----	-----	-----	-----
	£39,494	£-	£39,494	£47,434
	-----	-----	-----	-----

## 3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Sunday School offering	12,727	-	12,727	4,008
Other income	350	-	350	4,801
	-----	-----	-----	-----
	£13,077	£-	£13,077	£8,809
	-----	-----	-----	-----

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2022

## 4. (a) ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	<b>Church Activities</b>	<b>Total Funds</b>	
	<b>£</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Pastor's salary and expenses	24,054	24,054	12,370
Visiting pastors	700	700	1,210
Prayer meetings	1,965	1,965	-
Gospel and mission expenses	8,827	8,827	8,111
Sunday School and VBS	2,898	2,898	1,228
Donations	5,046	5,046	1,417
Light and heat	1,246	1,246	876
Repairs and maintenance	1,682	1,682	4,926
Equipment	5,105	5,105	1,688
Insurance	600	600	552
Cleaning and office	834	834	124
Telephone	471	471	431
Printing and stationery	792	792	144
Motor and travel expenses	165	165	218
Legal and professional	1,194	1,194	565
Depreciation	203	203	254
Sundries	-	-	435
Governance costs	984	984	800
	-----	-----	-----
	£56,766	£56,766	£35,349
	-----	-----	-----

## (b) ANALYSIS OF GOVERNANCE COSTS

	<b>Governance Function</b>	<b>Total</b>	<b>Basis of Apportionment</b>
	<b>£</b>	<b>£</b>	
Professional costs - Examiner's costs	£984	£984	Governance
	-----	-----	

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2022

## 5. STAFF COSTS AND NUMBERS

	2022 £	2021 £
Wages and salaries	£22,005	£12,370

During the year the charitable company employed a pastor. In addition, to the above the pastor incurred expenses of £2,049, which were reimbursed (2021 - £nil). No one earned more than £60,000 per year.

The average number of employees during the year was 1 (2021 - 1).

## 6. TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Fixtures, Furniture & Equipment £	Total £
<b>Cost</b>			
At 1 December 2021	107,296	5,652	112,948
At 30 November 2022	107,296	5,652	112,948
<b>Depreciation</b>			
At 1 December 2021	-	4,635	4,635
Charge for the year	-	203	203
At 30 November 2022	£-	£4,838	£4,838
<b>Net Book Values</b>			
At 30 November 2022	£107,296	£814	£108,110
At 30 November 2021	£107,296	£1,017	£108,313

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2022

## 7. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Accruals	3,425	3,425
	<u>3,425</u>	<u>3,425</u>
	£3,425	£3,425
	<u>£3,425</u>	<u>£3,425</u>

## 8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Tangible fixed assets	814	107,296	108,110	108,313
Cash at bank and in hand	64,188	-	64,188	68,113
Current liabilities	(3,425)	-	(3,425)	(3,425)
	<u>£61,577</u>	<u>£107,296</u>	<u>£168,873</u>	<u>£173,001</u>
Fund balances at 30 November 2022	£61,577	£107,296	£168,873	£173,001
	<u>£61,577</u>	<u>£107,296</u>	<u>£168,873</u>	<u>£173,001</u>

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 20229. ANALYSIS OF MOVEMENTS IN FUNDS  
AND FUND DETAILS

	At 01.12.21 £	Incoming Resources £	Outgoing Resources £	At 30.11.22 £
<b>Unrestricted Funds</b>				
General funds	65,705	52,638	56,766	61,577
<b>Total Unrestricted Funds</b>	65,705	52,638	56,766	61,577
<b>Restricted Funds</b>				
Building fund	107,296	-	-	107,296
<b>Total Restricted Funds</b>	107,296	-	-	107,296
<b>Total Funds</b>	£173,001	£52,638	£56,766	£168,873

**Unrestricted Funds**

These are funds which the charitable company is free to spend on any of its activities. The trustees can designate unrestricted funds for a particular purpose.

**Restricted Funds**

These are funds which the charitable company can only spend on a purpose determined by the terms on which the fund is received.

The building fund was specifically for the purchase of the freehold property at 2 Norwich Road, Worcester.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2022**

**10. TRUSTEES' REMUNERATION AND EXPENSES**

Remuneration was paid to one trustee (S Manihottam, who is the pastor) of £22,005, along with expenses of £2,049 (2021 - £12,370).

**11. STATUS**

The charitable company is limited by guarantee.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

England & Wales - Charity number 1161906

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# Accounts

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**MIDLANDS GOSPEL MISSION  
(INTERNATIONAL)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 NOVEMBER 2021**

**A COMPANY LIMITED BY GUARANTEE**

**COMPANY REGISTRATION NUMBER: 08786769**

**REGISTERED CHARITY NUMBER: 1161906**

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 NOVEMBER 2021**

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**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED  
30 NOVEMBER 2021**

The Trustees are pleased to present their report and Financial Statements for the year ended 30 November 2021, which are prepared to meet the requirements for a Director's Report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Charitable Company Name**

Midlands Gospel Mission (International)

**Charity Registration Number**

1161906

**Company Registration Number**

08786769

**Registered Office**

2 Norwich Road

Worcester

WR5 1NX

**DIRECTORS AND TRUSTEES**

The directors of the charitable company are its trustees for the purpose of charity law. The trustees who served during the year were as follows:

Pastor Santosh Kuriakose Manithottam

Mr Denson Daniel

Mr Thankachen Chakkittaparampil Philip

Dr Sanju Thomas

Mr San Pichanattu Thomas

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**REPORT OF THE TRUSTEES  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The company is a charitable company limited by guarantee, incorporated on 22 November 2013. The charitable company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

The charitable company became a registered charity on 29 May 2015.

In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £1.

**Recruitment and Appointment of Trustees**

The directors of the company are also charity trustees for the purposes of charity law and, under the charitable company's Articles, are known as members of the Management Committee. The directors are reappointed in accordance with the Memorandum and Articles of Association.

**Trustee Induction and Training**

A programme is employed for the induction of new trustees. It encompasses a full induction in the charitable company's policies and procedures and involves examining the financial plan.

Updates on the responsibilities of the trustees are provided as appropriate to developments in statute and best practice.

**Organisational Structure**

Midlands Gospel Mission (International) has a Board which meets at least four times a year and which is responsible for the strategic direction and policy of the charitable company.

At present the Management Committee comes from a variety of backgrounds relevant to the work of the charitable company.

**Risk Management**

The trustees have conducted a review of the major risks to which the charitable company is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charitable company faces. Significant external risks have led to the development of a strategic plan. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

**Pay Policy for Senior Staff**

The pay for all senior staff employed by the charitable company is reviewed on a regular basis and any changes to salaries are dependent on the employees and the charitable company's overall performance.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)****REPORT OF THE TRUSTEES  
(CONTINUED)****FOR THE YEAR ENDED  
30 NOVEMBER 2021****STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)****Related Parties**

The charitable company has no related parties.

**FINANCIAL REVIEW**

The charitable company's income for the year was £56,247 (2020 - £33,018). Expenditure totalled £35,349 (2020 - £36,958). The overall surplus incurred was £20,898 (2020 - £(3,940)). The directors are satisfied with the overall position and finances of the charitable company.

**Principal Funding Sources**

The principal funding sources for the charitable company are currently from members of the mission.

**Investment Policy**

Most of the charitable company's funds are to be spent in the short-term so, at present, the charitable company has no investments.

**Reserves Policy and Going Concern**

It is the policy of the charitable company to aim towards maintaining unrestricted funds, which are the free reserves of the charitable company, at a level where unrestricted funds will be sufficient to meet its outgoing expenses.

The directors of the charitable company are of the view that Midlands Gospel Mission (International) is a going concern.

**OBJECTIVES AND ACTIVITIES**

Midland Gospel Mission (International) is a registered charitable company under the Charities Act. It began with the aim of proclaiming the gospel of our Lord Christ Jesus and sharing his love to all people without any barrier of religion, region, race, nation, culture, language and gender.

The charitable company's aims and objectives are to advance the Christian faith in accordance with the article of faith in the United Kingdom and throughout the world as the church elders may, from time to time, think fit.

**Public Benefit Statement**

Our main activities and who we try to help are described above. All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit including the guidance 'Public Benefit: Running a Charity (PB2)'.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)****REPORT OF THE TRUSTEES  
(CONTINUED)****FOR THE YEAR ENDED  
30 NOVEMBER 2021****ACHIEVEMENTS AND PERFORMANCE**

Midlands Gospel Mission (MGM) Worcester is a church registered as charity organisation with a desire to work towards the advancement of Gospel. The congregation commenced as a house Church in 2004 consisting of only three families. By the grace of God, additional families joined the Church, which led us to rent halls to carry out our worship services. Furthermore, with the financial aid received from our church members, we were able to purchase our own building in December 2013. Our main worship service is in our native language - Malayalam which includes praise and worship and Bible study. The service hours are from 10:30 to 13:00 every Sunday. Our Sunday school was instituted in 2005 which consisted of five students and two teachers. By the grace of God, we are currently managing the Sunday school with 25 students and 10 teachers. Our primary goal is to develop and empower their spiritual and social life. We have conducted youth seminars and other meetings for the young adults and students to enrich their character and personality to sustain high moral standards. We commit to regular prayer cells which incorporate intercessory prayer sessions every Tuesday and Bible studies in Worcester, Gloucester, Hereford and Tel Aviv (via video conferencing) on a weekly basis. When lockdown restrictions are placed or when there is cause for concern for our members, we conduct the above virtually.

We were able to reach out to those in need locally and globally numerously. A few notable ones are:

- We have ongoing support for Bihar Life Mission as part of our gospel ministries.
- We financially contributed towards a ministry in Tanzania for printing Bibles.
- We provided contributions to many Christian ministers who were invited to our services throughout the year.

During our annual Sunday School and Youth Anniversary, we distributed achievement rewards according to their academic levels and examination performance. We were able to conduct a Vacation Bible School (VBS) during the summer holidays. Currently we are raising funds for the extension of our church building due to the limited space to accommodate increasing members. We have been unable to make initial enquiries due to COVID-19 restrictions.

**PLANS FOR FUTURE PERIODS**

Going forward, we plan to continue our support to Bihar Life Mission. We plan to conduct initial enquiries regarding our church building renovation/extension. We plan to continue our regular worship services, Sunday school and enrichment seminars for our children and adults. We wish to conduct area meetings in Bromyard, Redditch and Worcester. We are planning to conduct a family-meet weekend seminar and a study tour for the social wellbeing of our members. In the meantime, we plan to raise funds for various causes and continue providing financial support to ministers we invite.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)****REPORT OF THE TRUSTEES  
(CONTINUED)****FOR THE YEAR ENDED  
30 NOVEMBER 2021****PLANS FOR FUTURE PERIODS (CONTINUED)**

We are currently happy with our ongoing activities and hope to continue with our future plans given further COVID-19 restrictions are not imposed.

**RESPONSIBILITIES OF TRUSTEES**

Company law requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those Financial Statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed in the Financial Statements; and
- prepare the Financial Statements on the going concern basis, unless it is inappropriate to assume that the charitable company will continue on that basis.

The trustees are responsible for maintaining 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 Companies Act 2006 and the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

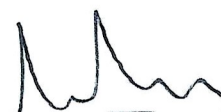
**SMALL COMPANIES PROVISIONS**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption under the Companies Act 2006.

**Approved by the Board of Trustees on 25 September 2022 and signed on its behalf by:**



.....  
**S K MANITHOTTAM**



.....  
**S P THOMAS**

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**  
**FOR THE YEAR ENDED**  
**30 NOVEMBER 2021**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2021.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the Accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no 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 the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and republic of Ireland (FRS 102)).

**INDEPENDENT EXAMINER'S REPORT  
(CONTINUED)**

**TO THE TRUSTEES OF  
MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2021**

**INDEPENDENT EXAMINER'S STATEMENT (CONTINUED)**

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.



.....  
**D J MANT FCA**

**25 September 2022**

**ABRAHAM & DOBELL  
Chartered Accountants  
230 Shirley Road  
Southampton  
SO15 3HR**

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)FOR THE YEAR ENDED  
30 NOVEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>INCOME</b>					
Donations and legacies	2	47,434	-	47,434	28,790
Charitable activities	3	8,809	-	8,809	4,180
Investment income		4	-	4	48
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL INCOME</b>		56,247	-	56,247	33,018
		<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURE</b>					
Charitable activities	4	35,349	-	35,349	36,958
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>		35,349	-	35,349	36,958
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	5	20,898	-	20,898	(3,940)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		20,898	-	20,898	(3,940)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		44,807	107,296	152,103	156,043
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		£65,705	£107,296	£173,001	£152,103
		<hr/>	<hr/>	<hr/>	<hr/>

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

Movements in funds are disclosed in note 10 to the Financial Statements.

The notes on pages 10 to 17 form part of these Financial Statements

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

## BALANCE SHEET

AS AT 30 NOVEMBER 2021

	Notes	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	6		<u>108,313</u>		<u>108,567</u>
<b>TOTAL FIXED ASSETS</b>			<u>108,313</u>		<u>108,567</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		<u>68,113</u>		<u>46,161</u>	
<b>TOTAL CURRENT ASSETS</b>		<u>68,113</u>		<u>46,161</u>	
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year	7	3,425		2,625	
<b>NET CURRENT ASSETS</b>			<u>64,688</u>		<u>43,536</u>
<b>NET ASSETS</b>	8		<u>£173,001</u>		<u>£152,103</u>
<b>THE FUNDS OF THE CHARITABLE COMPANY</b>					
Unrestricted income funds	9		65,705		44,807
Restricted income funds	9		107,296		107,296
<b>TOTAL CHARITABLE COMPANY FUNDS</b>			<u>£173,001</u>		<u>£152,103</u>

For the year ended 30 November 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- The members have not required the company to obtain an audit of its Accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of Accounts.

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

Approved by the Board of Trustees on 25 September 2022 and signed on its behalf by:

  
 .....  
**S K MANITHOTTAM**

  
 .....  
**S P THOMAS**

COMPANY REGISTRATION NUMBER: 08786769

The notes on pages 10 to 17 form part of these Financial Statements

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
30 NOVEMBER 2021

## 1. ACCOUNTING POLICIES

**Charity Information**

Midlands Gospel Mission (International) is a charitable company limited by guarantee, established under its Memorandum and Articles of Association and is registered with the Charity Commission and Companies House in England and Wales. The principal address is 2 Norwich Road, Worcester, WR5 1NX. The charity is a public benefit entity.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**(a) Basis of Preparation**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Financial Statements have been prepared under the historical cost convention, except for the valuation of investment assets, which are shown at market value.

The Financial Statements are prepared in Sterling which is the functional currency of the Charity Commission. Monetary amounts are rounded to the nearest £.

**(b) Income**

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Income from charitable activities are accounted for when earned.

**(c) Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as the charitable company is not VAT registered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charitable company 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the audit fees and costs linked to the strategic management of the charitable company.

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2021

## 1. ACCOUNTING POLICIES (CONTINUED)

(c) **Expenditure (Continued)**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, eg floor areas, per capita or estimated usage as set out in note 4.

(d) **Tangible Fixed Assets and Depreciation**

Fixed assets are stated at cost, less accumulated depreciation. The costs of minor additions are not capitalized.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Freehold land and buildings	Nil
Fixtures, furniture and equipment	20% net book value

No depreciation, as yet, has been applied to the freehold land and buildings.

(e) **Fund Accounting**

Unrestricted Funds represent the funds of the charitable company that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charitable company.

Restricted Funds are those funds that can only be used for particular purposes within the objectives of the charitable company. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

(f) **Debtors**

Any amounts owing to the charitable company at 30 November in respect of income are shown as debtors, if and when they arise.

(g) **Short-Term Deposits and Cash at Bank**

Short-term deposits include cash held on deposit or at the bank.

(h) **Creditors**

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

(i) **Financial Instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2021

## 2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Donations	29,945	-	29,945	28,790
Gift Aid	17,489	-	17,489	-
	-----	---	-----	-----
	£47,434	£-	£47,434	£28,790
	-----	---	-----	-----

## 3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Sunday School offering	4,008	-	4,008	2,064
Other income	4,801	-	4,801	2,116
	-----	---	-----	-----
	£8,809	£-	£8,809	£4,180
	-----	---	-----	-----

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2021

## 4. (a) ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	<b>Church Activities</b>	<b>Total Funds</b>	
	<b>£</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Pastor	12,370	12,370	12,406
Visiting pastors	1,210	1,210	1,290
Gospel and mission expenses	8,111	8,111	6,412
Sunday School and VBS	1,228	1,228	574
Donations	1,417	1,417	5,145
Light and heat	876	876	1,328
Repairs and maintenance	4,926	4,926	4,437
Equipment	1,688	1,688	1,116
Insurance	552	552	504
Cleaning	124	124	87
Telephone	431	431	390
Printing and stationery	144	144	753
Motor and travel expenses	218	218	40
Legal and professional	565	565	1,380
Depreciation	254	254	318
Sundries	435	435	13
Governance costs	800	800	765
	-----	-----	-----
	£35,349	£35,349	£36,958
	-----	-----	-----

## (b) ANALYSIS OF GOVERNANCE COSTS

	<b>Governance Function</b>	<b>Total</b>	<b>Basis of Apportionment</b>
	<b>£</b>	<b>£</b>	
Professional costs - Examiner's costs	£800	£800	Governance
	-----	-----	

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2021

## 5. STAFF COSTS AND NUMBERS

	2021 £	2020 £
Wages and salaries	£12,370	£12,406

During the year the charitable company employed a pastor. No one earned more than £60,000 per year.

The average number of employees during the year was 1 (2020 - 1).

## 6. TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Fixtures, Furniture & Equipment £	Total £
<b>Cost</b>			
At 1 December 2020	107,296	5,652	112,948
At 30 November 2021	107,296	5,652	112,948
<b>Depreciation</b>			
At 1 December 2020	-	4,381	4,381
Charge for the year	-	254	254
At 30 November 2021	-	4,635	4,635
<b>Net Book Values</b>			
At 30 November 2021	£107,296	£1,017	£108,313
At 30 November 2020	£107,296	£1,271	£108,567

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2021

## 7. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Accruals	3,425	2,625
	<hr/>	<hr/>
	£3,425	£2,625
	<hr/>	<hr/>

## 8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Tangible fixed assets	1,017	107,296	108,313	108,567
Cash at bank and in hand	68,113	-	68,113	46,161
Current liabilities	(3,425)	-	(3,425)	(2,625)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 30 November 2021	£65,705	£107,296	£173,001	£152,103
	<hr/>	<hr/>	<hr/>	<hr/>

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 20219. ANALYSIS OF MOVEMENTS IN FUNDS  
AND FUND DETAILS

	At 01.12.20 £	Incoming Resources £	Outgoing Resources £	At 30.11.21 £
<b>Unrestricted Funds</b>				
General funds	44,807	56,247	35,349	65,705
<b>Total Unrestricted Funds</b>	44,807	56,247	35,349	65,705
<b>Restricted Funds</b>				
Building fund	107,296	-	-	107,296
<b>Total Restricted Funds</b>	107,296	-	-	107,296
<b>Total Funds</b>	£152,103	£56,247	£35,349	£173,001

**Unrestricted Funds**

These are funds which the charitable company is free to spend on any of its activities. The trustees can designate unrestricted funds for a particular purpose.

**Restricted Funds**

These are funds which the charitable company can only spend on a purpose determined by the terms on which the fund is received.

The building fund was specifically for the purchase of the freehold property at 2 Norwich Road, Worcester.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2021**

**10. TRUSTEES' REMUNERATION AND EXPENSES**

Remuneration was paid to one trustee (S Manihottam, who is the pastor) of £12,370 (2020 - £12,406).

**11. STATUS**

The charitable company is limited by guarantee.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

England & Wales - Charity number 1161906

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# Accounts

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**MIDLANDS GOSPEL MISSION  
(INTERNATIONAL)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 NOVEMBER 2020**

**A COMPANY LIMITED BY GUARANTEE**

**COMPANY REGISTRATION NUMBER: 08786769**

**REGISTERED CHARITY NUMBER: 1161906**

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 NOVEMBER 2020**

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**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED  
30 NOVEMBER 2020**

The Trustees are pleased to present their report and Financial Statements for the year ended 30 November 2020, which are prepared to meet the requirements for a Director's Report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Charitable Company Name**  
Midlands Gospel Mission (International)

**Charity Registration Number**  
1161906

**Company Registration Number**  
08786769

**Registered Office**  
2 Norwich Road  
Worcester  
WR5 1NX

**DIRECTORS AND TRUSTEES**

The directors of the charitable company are its trustees for the purpose of charity law. The trustees who served during the year were as follows:

Pastor Santosh Kuriakose Manihottam  
Mr Denson Daniel  
Mr Thankachen Chakkittaparampil Philip  
Dr Sanju Thomas  
Mr San Pichanattu Thomas

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**REPORT OF THE TRUSTEES  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The company is a charitable company limited by guarantee, incorporated on 22 November 2013. The charitable company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

The charitable company became a registered charity on 29 May 2015.

In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £1.

**Recruitment and Appointment of Trustees**

The directors of the company are also charity trustees for the purposes of charity law and, under the charitable company's Articles, are known as members of the Management Committee. The directors are reappointed in accordance with the Memorandum and Articles of Association.

**Trustee Induction and Training**

A programme is employed for the induction of new trustees. It encompasses a full induction in the charitable company's policies and procedures and involves examining the financial plan.

Updates on the responsibilities of the trustees are provided as appropriate to developments in statute and best practice.

**Organisational Structure**

Midlands Gospel Mission (International) has a Board which meets at least four times a year and which is responsible for the strategic direction and policy of the charitable company.

At present the Management Committee comes from a variety of backgrounds relevant to the work of the charitable company.

**Risk Management**

The trustees have conducted a review of the major risks to which the charitable company is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charitable company faces. Significant external risks have led to the development of a strategic plan. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

**Pay Policy for Senior Staff**

The pay for all senior staff employed by the charitable company is reviewed on a regular basis and any changes to salaries are dependent on the employees and the charitable company's overall performance.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**REPORT OF THE TRUSTEES  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)**

**Related Parties**

The charitable company has no related parties.

**FINANCIAL REVIEW**

The charitable company's income for the year was £33,018 (2019 - £49,968). Expenditure totalled £36,958 (2019 - £37,987). The overall deficit incurred was £(3,940) (2019 - £11,981 surplus). The directors are satisfied with the overall position and finances of the charitable company.

**Principal Funding Sources**

The principal funding sources for the charitable company are currently from members of the mission.

**Investment Policy**

Most of the charitable company's funds are to be spent in the short-term so, at present, the charitable company has no investments.

**Reserves Policy and Going Concern**

It is the policy of the charitable company to aim towards maintaining unrestricted funds, which are the free reserves of the charitable company, at a level where unrestricted funds will be sufficient to meet its outgoing expenses.

The directors of the charitable company are of the view that Midlands Gospel Mission (International) is a going concern.

**OBJECTIVES AND ACTIVITIES**

Midland Gospel Mission (International) is a registered charitable company under the Charities Act. It began with the aim of proclaiming the gospel of our Lord Christ Jesus and sharing his love to all people without any barrier of religion, region, race, nation, culture, language and gender.

The charitable company's aims and objectives are to advance the Christian faith in accordance with the article of faith in the United Kingdom and throughout the world as the church elders may, from time to time, think fit.

**Public Benefit Statement**

Our main activities and who we try to help are described above. All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit including the guidance 'Public Benefit: Running a Charity (PB2)'.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)****REPORT OF THE TRUSTEES  
(CONTINUED)****FOR THE YEAR ENDED  
30 NOVEMBER 2020****ACHIEVEMENTS AND PERFORMANCE**

Midlands Gospel Mission (MGM) Worcester is a church registered as charity organisation with a desire to work towards the advancement of Gospel. The congregation commenced as a house Church in 2004 consisting of only three families. By the grace of God, additional families joined the Church, which led us to rent halls to carry out our worship services. Furthermore, with the financial aid received from our church members, we were able to purchase our own building in December 2013. Our main worship service is in our native language - Malayalam which includes praise and worship and Bible study. The service hours are from 10:30 to 13:00 every Sunday. Our Sunday school was instituted in 2005 which consisted of five students and two teachers. By the grace of God, we are currently managing the Sunday school with 22 students and 9 teachers. Our primary goal is to develop and empower their spiritual and social life. We have conducted a youth seminar and many other meetings for the young adults and students to enrich their character and personality to sustain high moral standards. We commit to regular prayer cells which incorporate intercessory prayer sessions every Tuesday and Bible studies in Worcester, Redditch, Gloucester, Hereford and Tel Aviv (via video conferencing) on a weekly basis. Since March 2020, due to COVID-19 restrictions, we have been conducting the above virtually. In addition, we have increased our intercessory prayer sessions to 6 days a week.

We were able to reach out to those in need locally and globally numerously. A few notable ones are:

- We have ongoing monetary support for Bihar Life Mission as part of our gospel ministries.
- We raised funds for the charity organisation, 'Home for Homeless', Kollam, Kerala, as planned.
- We raised funds to aid a deprived widow in purchasing land and construct a home in Kerala.
- We provided contributions to many Christian ministers who were invited to our services throughout the year.

During our annual Sunday School and Youth Anniversary, we distribute achievement rewards according to their academic levels. Currently we are raising funds for the extension of our church building due to the limited space to accommodate increasing members. Due to COVID-19 restrictions, we were unable to make any progress in initial inquiries. We made renovations to our existing arrangement as planned and added surveillance cameras around the building following security threats over the year.

**PLANS FOR FUTURE PERIODS**

Going forward, we plan to continue our support to Bihar Life Mission. We plan to conduct initial enquiries regarding our church building renovation/extension once the law permits. We plan to continue our regular worship services, Sunday school and enrichment seminars for our children and adults virtually until it is safe to gather in-person. Additionally, we wish to conduct a family-meet weekend seminar once restrictions lift. In the meantime, we plan to raise funds for various causes and continue providing contributions to ministers we invite.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**REPORT OF THE TRUSTEES  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2020**

**PLANS FOR FUTURE PERIODS (CONTINUED)**

We are currently happy with our ongoing activities and future plans, however, due to COVID-19 restrictions, we are unsure of how these may be affected.

**RESPONSIBILITIES OF TRUSTEES**

Company law requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those Financial Statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed in the Financial Statements; and
- prepare the Financial Statements on the going concern basis, unless it is inappropriate to assume that the charitable company will continue on that basis.

The trustees are responsible for maintaining 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 Companies Act 2006 and the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

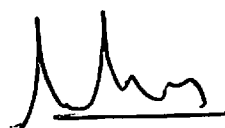
**SMALL COMPANIES PROVISIONS**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption under the Companies Act 2006.

**Approved by the Board of Trustees on 26 September 2021 and signed on its behalf by:**



.....  
**S K MANITHOTTAM**



.....  
**S P THOMAS**

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**  
**FOR THE YEAR ENDED**  
**30 NOVEMBER 2020**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2020.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the Accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no 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 the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and republic of Ireland (FRS 102)).


**INDEPENDENT EXAMINER'S REPORT  
(CONTINUED)**

**TO THE TRUSTEES OF  
MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2020**

**INDEPENDENT EXAMINER'S STATEMENT (CONTINUED)**

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.

  
.....  
D J MANT FCA

26 September 2021

**ABRAHAM & DOBELL**  
Chartered Accountants  
230 Shirley Road  
Southampton  
SO15 3HR

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)FOR THE YEAR ENDED  
30 NOVEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
<b>INCOME</b>					
Donations and legacies	2	28,790	-	28,790	42,559
Charitable activities	3	4,180	-	4,180	7,339
Investment income		48	-	48	70
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL INCOME</b>		<b>33,018</b>	<b>-</b>	<b>33,018</b>	<b>49,968</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURE</b>					
Charitable activities	4	36,958	-	36,958	37,987
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>		<b>36,958</b>	<b>-</b>	<b>36,958</b>	<b>37,987</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	5	<b>(3,940)</b>	<b>-</b>	<b>(3,940)</b>	<b>11,981</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>(3,940)</b>	<b>-</b>	<b>(3,940)</b>	<b>11,981</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		48,747	107,296	156,043	144,062
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		£44,807	£107,296	£152,103	156,043
		<hr/>	<hr/>	<hr/>	<hr/>

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

Movements in funds are disclosed in note 10 to the Financial Statements.

The notes on pages 10 to 17 form part of these Financial Statements

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

## BALANCE SHEET

AS AT 30 NOVEMBER 2020

	Notes	2020		2019	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	6		<u>108,567</u>		<u>108,885</u>
<b>TOTAL FIXED ASSETS</b>			<u>108,567</u>		<u>108,885</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		<u>46,161</u>		<u>49,018</u>	
<b>TOTAL CURRENT ASSETS</b>		<u>46,161</u>		<u>49,018</u>	
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year	7	2,625		1,860	
<b>NET CURRENT ASSETS</b>			<u>43,536</u>		<u>47,158</u>
<b>NET ASSETS</b>	8		<u>£152,103</u>		<u>£156,043</u>
<b>THE FUNDS OF THE CHARITABLE COMPANY</b>					
Unrestricted income funds	9		44,807		48,747
Restricted income funds	9		107,296		107,296
<b>TOTAL CHARITABLE COMPANY FUNDS</b>			<u>£152,103</u>		<u>£156,043</u>

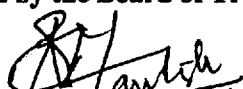
For the year ended 30 November 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

## Directors' responsibilities:

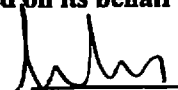
- The members have not required the company to obtain an audit of its Accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of Accounts.

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

Approved by the Board of Trustees on 26 September 2021 and signed on its behalf by:



.....  
S K MANITHOTTAM



.....  
S P THOMAS

COMPANY REGISTRATION NUMBER: 08786769

The notes on pages 10 to 17 form part of these Financial Statements

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
30 NOVEMBER 2020

## 1. ACCOUNTING POLICIES

**Charity Information**

Midlands Gospel Mission (International) is a charitable company limited by guarantee, established under its Memorandum and Articles of Association and is registered with the Charity Commission and Companies House in England and Wales. The principal address is 2 Norwich Road, Worcester, WR5 1NX. The charity is a public benefit entity.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**(a) Basis of Preparation**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Financial Statements have been prepared under the historical cost convention, except for the valuation of investment assets, which are shown at market value.

The Financial Statements are prepared in Sterling which is the functional currency of the Charity Commission. Monetary amounts are rounded to the nearest £.

**(b) Income**

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Income from charitable activities are accounted for when earned.

**(c) Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as the charitable company is not VAT registered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charitable company 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the audit fees and costs linked to the strategic management of the charitable company.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2020**

**1. ACCOUNTING POLICIES (CONTINUED)**

**(c) Expenditure (Continued)**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, eg floor areas, per capita or estimated usage as set out in note 4.

**(d) Tangible Fixed Assets and Depreciation**

Fixed assets are stated at cost, less accumulated depreciation. The costs of minor additions are not capitalized.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Freehold land and buildings	Nil
Fixtures, furniture and equipment	20% net book value

No depreciation, as yet, has been applied to the freehold land and buildings.

**(e) Fund Accounting**

Unrestricted Funds represent the funds of the charitable company that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charitable company.

Restricted Funds are those funds that can only be used for particular purposes within the objectives of the charitable company. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

**(f) Debtors**

Any amounts owing to the charitable company at 30 November in respect of income are shown as debtors, if and when they arise.

**(g) Short-Term Deposits and Cash at Bank**

Short-term deposits include cash held on deposit or at the bank.

**(h) Creditors**

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**(i) Financial Instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2020

## 2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Donations	28,790	-	28,790	26,706
Gift Aid	-	-	-	15,853
	-----	-----	-----	-----
	£28,790	£-	£28,790	£42,559
	-----	-----	-----	-----

## 3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Sunday School offering	2,064	-	2,064	6,198
Other income	2,116	-	2,116	1,141
	-----	-----	-----	-----
	£4,180	£-	£4,180	£7,339
	-----	-----	-----	-----

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2020

## 4. (a) ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	<b>Church Activities</b>	<b>Total Funds</b>	
	<b>£</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Pastor	12,406	12,406	12,348
Visiting pastors	1,290	1,290	2,670
Gospel and mission expenses	6,412	6,412	7,558
Sunday School and VBS	574	574	1,007
Donations	5,145	5,145	4,146
Light and heat	1,328	1,328	1,154
Repairs and maintenance	4,437	4,437	4,416
Equipment	1,116	1,116	-
Insurance	504	504	476
Cleaning	87	87	355
Telephone	390	390	365
Printing and stationery	753	753	178
Motor and travel expenses	40	40	312
Legal and professional	1,380	1,380	1,129
Depreciation	318	318	397
Sundries	13	13	391
Governance costs	765	765	1,085
	-----	-----	-----
	<b>£36,958</b>	<b>£36,958</b>	<b>£37,987</b>
	-----	-----	-----

## (b) ANALYSIS OF GOVERNANCE COSTS

	<b>Governance Function</b>	<b>Basis of Total Apportionment</b>	
	<b>£</b>	<b>£</b>	
Professional costs - Examiner's costs	£765	£765	Governance
	-----	-----	

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2020

## 5. STAFF COSTS AND NUMBERS

	2020 £	2019 £
Wages and salaries	£12,406	£12,348

During the year the charitable company employed a pastor. No one earned more than £60,000 per year.

The average number of employees during the year was 1 (2019 - 1).

## 6. TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Fixtures, Furniture & Equipment £	Total £
<b>Cost</b>			
At 1 December 2019	107,296	5,652	112,948
At 30 November 2020	107,296	5,652	112,948
<b>Depreciation</b>			
At 1 December 2019	-	4,063	4,063
Charge for the year	-	318	318
At 30 November 2020	-	4,381	4,381
<b>Net Book Values</b>			
At 30 November 2020	£107,296	£1,271	£108,567
At 30 November 2019	£107,296	£1,589	£108,885

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 2020

## 7. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Accruals	2,625	1,860
	<hr/>	<hr/>
	£2,625	£1,860
	<hr/>	<hr/>

## 8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Tangible fixed assets	1,271	107,296	108,567	108,885
Cash at bank and in hand	46,161	-	46,161	49,018
Current liabilities	(2,625)	-	(2,625)	(1,860)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 30 November 2020	£44,807	£107,296	£152,103	£156,043
	<hr/>	<hr/>	<hr/>	<hr/>

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
30 NOVEMBER 20209. ANALYSIS OF MOVEMENTS IN FUNDS  
AND FUND DETAILS

	At 01.12.19 £	Incoming Resources £	Outgoing Resources £	At 30.11.20 £
<b>Unrestricted Funds</b>				
General funds	48,747	33,018	36,958	44,807
<b>Total Unrestricted Funds</b>	48,747	33,018	36,958	44,807
<b>Restricted Funds</b>				
Building fund	107,296	-	-	107,296
<b>Total Restricted Funds</b>	107,296	-	-	107,296
<b>Total Funds</b>	£156,043	£33,018	£36,958	£152,103

**Unrestricted Funds**

These are funds which the charitable company is free to spend on any of its activities. The trustees can designate unrestricted funds for a particular purpose.

**Restricted Funds**

These are funds which the charitable company can only spend on a purpose determined by the terms on which the fund is received.

The building fund was specifically for the purchase of the freehold property at 2 Norwich Road, Worcester.

**MIDLANDS GOSPEL MISSION (INTERNATIONAL)**

**NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)**

**FOR THE YEAR ENDED  
30 NOVEMBER 2020**

**10. TRUSTEES' REMUNERATION AND EXPENSES**

Remuneration was paid to one trustee (S Manihottam, who is the pastor) of £12,406 (2019 - £12,348).

**11. STATUS**

The charitable company is limited by guarantee.

**THE FOLLOWING PAGE**  
**IS FOR**  
**MANAGEMENT PURPOSES ONLY**

## MIDLANDS GOSPEL MISSION (INTERNATIONAL)

## DETAILED MANAGEMENT ACCOUNTS

## TOTAL FUNDS

FOR THE YEAR ENDED  
30 NOVEMBER 2020

	2020		2019	
	£	£	£	£
<b>INCOME</b>				
Donations		28,790		26,706
Gift Aid		-		15,853
Sunday School offering		2,064		6,198
Other income		2,116		1,141
Interest		48		70
		<hr/>		<hr/>
		33,018		49,968
<b>EXPENDITURE</b>				
Pastor	12,406		12,348	
Visiting pastors	1,290		2,670	
Gospel and mission expenses	6,412		7,558	
Sunday School and VBS	574		1,007	
Donations	5,145		4,146	
Light and heat	1,328		1,154	
Repairs and maintenance	4,437		4,416	
Equipment	1,116		-	
Insurance	504		476	
Cleaning	87		355	
Telephone	390		365	
Printing, stationery and photocopier	753		178	
Motor expenses	40		312	
Accountancy	765		1,085	
Legal and professional	1,380		1,129	
Depreciation	318		397	
Sundries	13		391	
		<hr/>		<hr/>
		36,958		37,987
		<hr/>		<hr/>
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>		£(3,940)		£11,981
		<hr/>		<hr/>