

**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.



.....
D J MANT FCA

24 September 2023

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

MIDLANDS GOSPEL MISSION (INTERNATIONAL)

BALANCE SHEET

AS AT 30 NOVEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	6	<u>108,110</u>	<u>108,313</u>
TOTAL FIXED ASSETS		108,110	108,313
CURRENT ASSETS			
Cash at bank and in hand		<u>64,188</u>	<u>68,113</u>
TOTAL CURRENT ASSETS		64,188	68,113
LIABILITIES			
Creditors: Amounts falling due within one year	7	<u>3,425</u>	<u>3,425</u>
NET CURRENT ASSETS		60,763	64,688
NET ASSETS	8	<u>£168,873</u>	<u>£173,001</u>
THE FUNDS OF THE CHARITABLE COMPANY			
Unrestricted income funds	9	61,577	65,705
Restricted income funds	9	107,296	107,296
TOTAL CHARITABLE COMPANY FUNDS		<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
	<hr/>	<hr/>	<hr/>	<hr/>
	£39,494	£-	£39,494	£47,434
	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>
	£13,077	£-	£13,077	£8,809
	<hr/>	<hr/>	<hr/>	<hr/>

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

	Church Activities £	Total Funds 2022 £	2021 £
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
	<hr/>	<hr/>	<hr/>
	£56,766	£56,766	£35,349
	<hr/>	<hr/>	<hr/>

(b) ANALYSIS OF GOVERNANCE COSTS

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

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 £
Cost			
At 1 December 2021	107,296	5,652	112,948
At 30 November 2022	107,296	5,652	112,948
Depreciation			
At 1 December 2021	-	4,635	4,635
Charge for the year	-	203	203
At 30 November 2022	£-	£4,838	£4,838
Net Book Values			
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
	<hr/>	<hr/>
	£3,425	£3,425
	<hr/>	<hr/>

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)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 30 November 2022	£61,577	£107,296	£168,873	£173,001
	<hr/>	<hr/>	<hr/>	<hr/>

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 £
Unrestricted Funds				
General funds	65,705	52,638	56,766	61,577
Total Unrestricted Funds	65,705	52,638	56,766	61,577
Restricted Funds				
Building fund	107,296	-	-	107,296
Total Restricted Funds	107,296	-	-	107,296
Total Funds	£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 Manithottam, 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.