



Charity number: **1162488**

Company registration number CE004930 England and Wales

# **HOUSE OF MERCY CHRISTIAN ASSEMBLY ANNUAL REPORT NOVEMBER 2021**

## **Report and Financial Statements**

**31 October 2020 – 1 November 2021**

# HMCA

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**For the year ended 31 October 2021**

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## **Reference and administrative details**

Registered charitable company name: House of Mercy Christian Assembly  
Charity registration number: 1162488  
Company number: 28 ROSEBANK  
registration number: AVENUE  
Registered office: HORNCHURCH  
RM12 5QU

## **The Trustees**

Mbatang Titang Fon  
Job Alain Fofeh Nguedia  
Laurentine Ketchang

## **Key Personnel**

**CEO and Senior Pastor Jean Michel Tchamba**

## **Annual Report for the year ended 31 OCTOBER 2021**

The trustees, who are also directors for the purposes of company law, present their annual report and financial statements for the year ended 31 OCTOBER 2021. The annual report includes the Trustees' Annual Report required by Charity law and Directors' Annual Report required by company law.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

## **Purpose and activities of the Charity**

**A summary of the objects of the Charity as set out in its governing document, the Memorandum and Articles of Association**

The objects of the Charity are to promote:

- General Charitable Purposes
- Education/training
- Religious Activities
- Human Rights/religious Or Racial Harmony/equality Or Diversity
- Recreation

### **The Charity's aims including the changes or differences it seeks to make through its activities**

The Charity aims to achieve the above objectives by:

- Providing learning opportunities covering general poverty relief
- Promoting Christian Religious Faith and doctrine,
- Offering music For Change and to children and young people,
- Food bank,
- Extra tuition support for Primary and secondary school ,
- CAP Job Club, Dance School, Adults English Classes,

In setting our objectives and planning our activities, trustees have given careful consideration to the Charity Commission's guidance on public benefit.

### **Summary of the main activities of the Charity in relation to its objects**

The Church's diverse range of activities include religious classes, Sundays and midweek sermons and religious classes, after school tuitions, music and dance classes, project work, commissioned services, social enterprise and ongoing development work. In pursuit of its stated objectives, the Charity's activities can be classified according to the aims of individual projects and pieces of work as follows:

- Education by providing training and learning opportunities;
- Recreation and Leisure facilities for the community in the interest of social welfare, for support and counseling, recreation and other leisure time occupations;
- Social Inclusion by providing opportunities for all in the community
- Social Enterprise by providing unique opportunities for local people, developing educational programmes, supply of goods to the those in need via our food bank project, preaching the Gospel of Jesus Christ and promotion of Christian faith through

our programmes and services in an accessible manner and at a reasonable cost.

## **Achievements and performance of the Charity**

### **Celebrating success**

This year we continued to preach the Gospel and maintain our weekly meeting and prayer programmes and during the Corona Virus pandemic, we continued with our midweek teaching via Zoom, Facebook and YouTube

The second year of the pandemic seriously affected the way we work and had serious and negative impact on our activities. Due to lack of funds, we have been able to offer only a handful of tuition support online. The focus has been on Christian teaching and regular midweek and Sunday teaching via social media. Our attendance has also reduced, and we are in a new phase of rebuilding altogether. It might take some time before we find ourselves in a pre-pandemic state.

### **Statement of trustees' responsibilities**

The trustees (who are also the directors of House of Mercy Christian Assembly for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper company records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable

steps for the prevention and detection of fraud and other irregularities.

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

### **Independent Examiner**

David Harris was reappointed as Independent Examiner on 16 December 2021. In so far as the trustees are aware at the time of approving our annual report:

- there is no relevant information, being information needed by the Independent Examiner in connection with preparing their report, of which the Independent Examiner is unaware, and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the Company's Independent Examiner is aware of that information.

### **Small Company provisions**

This report has been prepared in accordance with the provisions applicable to small companies within part 15 of the Companies Act 2006. By order of the trustees



Jean Michel Tchamba- Senior Pastor and CEO

7 January 2022.

Trustees: Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Mbatang Titang Fon- Chair

Job Alain Fofeh Nguedia Secretary

Laurentine Ketchang Treasurer

Banker: Caf Bank



The Trustees present their financial statements for the year ended 31 October 2021.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities.

### **Structure, governance & management**

The organisation is a charity in 2015. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 5 to the accounts.

The Trustees review the aims, objectives, and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work for the 12 months in the year ending 31 October 2021. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes. Covid had a serious impact on our activities in addition to difficulties we faced with our main banker. This cause serious disruption to the charity and had severe impact on our income as well as our activities.

During the last quarter, we were forced to change banker and are still losing income from regular givers who were used to donate via standing order as these have been returned and we have not managed to restore the level of confidence we had before. However, we are working hard to rebuild the charity and hopefully with Covid restrictions lifted, we will gradually resume to normal business soon.

## Statement of Financial Activities (incorporating an income and expenditure account)

5. Income and costs of charitable activities by fund type				
	Unrestricted	Restricted	Total Funds	
	Funds	Funds	2019- 20	2020/2021
	£	£	£	£
Donation	33,157	0.00	34,485	17720
Social Inclusion	25,738	0.00	29,561	23,800
Recreation and Leisure	1,775	0.00	3,638-	1400
Grants	000	15,000	15,000	000
Support costs	31,715	0.00		
Fundraising	4,156			
				-50,000

Loan

Total funds  
In the bank

<b>96, 541</b>	<b>15,000</b>	<b>111,541</b>	<b>42,920</b>
50,000		161,541	<b>5,204.05</b>
<b>146,541</b>		<b>161,541</b>	

**For the year ended 31 October 2021**

The above results are derived from continuing activities. There are significant losses due to the afore mentioned difficulties. The trustees are working hard with is creditors, donors and partners to keep afloat and planning fresh activities in 2022.

## Balance sheet

<b>Current assets</b>	<b>5,204.05</b>		
Debtors	00		
Cash at bank and in hand	<b>5,204.05</b>		
<b>Liabilities</b>	52,000		
Creditors: amounts falling due within one year			
<b>Fixed asset</b>	5,860		
<b>Net current assets</b>	(46,795.95)		
<b>Total asset</b>	(40,935.95)		

For the financial year in question the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2016.

The trustees, who are directors of the charitable company under company law, acknowledge their

responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with provision applicable to companies subject to the small companies' regime.

## **Notes to the Financial Statements**

### **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 their accounts in accordance with the Financial Reporting Standard applicable in the England and Wales FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in England and Wales.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

### **Reconciliation with previously Generally Accepted Accounting Practice (GAAP)**

The accounting policies required by FRS 102 and the Charities SORP FRS 102 have been applied with no restatement of comparative items required.

#### **a) The charity**

The charity is a company limited by guarantee, incorporated in England and Wales. The members of the company are the Trustees named on page two. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. In the opinion of the Trustees there is no ultimate controlling party. The registered office, which is the same as its principal place.

concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. There are no key judgements that the charitable company has made which have a significant effect on the accounts. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

### **c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

### **d) Expenditure**

Expenditure is accounted for on an accruals basis. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable

activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.