

**MANCHESTER YEDAM CHURCH**

**38 LORRAINE ROAD**

**TIMPERLEY**

**ALTRINCHAM**

**WA15 7NA**

**Registered Charity: 1170551**

**STATEMENT OF ACCOUNT**

**AND**

**INDEPENDENT EXAMINATION REPORT**

**FOR THE YEAR ENDED 30<sup>TH</sup> NOVEMBER 2024**

**Luke Silver  
Accountancy & Taxation Services  
25 Ellicombe Close  
Minehead  
Somerset  
TA24 6DQ**

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# **Independent Examiner's Report on the Accounts**

## **Receipts and Payment Accounts**

**Report to the trustees/members of Manchester Yedam Church**

**Registered Charity Number 1170551**

**On the accounts for the year ended 30<sup>th</sup> November 2024**

**Set out on the following pages**

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

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;  
follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and  
state whether particular matters have come to my attention.

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

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- To keep accounting records in accordance with section 130 of the 2011 Act; and
  - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
- Have not been met; or

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

**Signed *L A Silver***

**Date: 4 August 2025**

Luke Silver HNC Business & Finance  
Accountancy Practitioner

25 Ellicombe Close, Minehead, Somerset. TA24 6DQ

## **Independent Examiners Report to the Trustees**

### **Introduction**

Thank you for submitting the accounts for independent examination. They have been very well maintained and the treasurer and others responsible are to be commended for their hard work. I will therefore keep my comments to a minimum.

### **Charity Law and Financial Regulations**

The independent examination has been carried out in accordance with the Charities (Accounts and Reports) Regulations 1995 (Statutory Instruments No 2724) and the Accounting by Charities Statement of Recommended Practice (SORP).

### **Signing of Accounts**

I shall be obliged if you will please forward a copy of the signature page for my records after the accounts have been signed by a representative appointed by the Trustees and Church Council. A spare copy is enclosed.

### **Conclusion**

There are no other matters I feel need to be brought to your attention.

Please do not hesitate to contact me for further clarification or for further assistance.

**Luke Silver**

**Date: 4 August 2025**



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name  
MANCHESTER YEDAM CHURCH

No (if any)  
1170551

CC16a

## Receipts and payments accounts

For the period from	Period start date 01/12/2023	To	Period end date 30/11/2024
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### Section A Receipts and payments


	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Donations	62,396	-	-	62,396	52,342
Gift Aid	4,931	-	-	4,931	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>67,327</b>	<b>-</b>	<b>-</b>	<b>67,327</b>	<b>52,342</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>67,327</b>	<b>-</b>	<b>-</b>	<b>67,327</b>	<b>52,342</b>
<b>A3 Payments</b>					
Wages and National Insurance	24,524	-	-	24,524	20,578
Pension		-	-	-	4,127
Rent	4,785	-	-	4,785	4,127
Compassionuk.org	2,220	-	-	2,220	2,040
Overseas missionay relief	6,753	-	-	6,753	2,423
Overseas mission and relief fund	3,000	-	-	3,000	2,000
Young adult group activities funding		-	-	-	659
Sunday school activity funding		-	-	-	1,035
Food and drinks		-	-	-	1,364
Entertainment and gift		-	-	-	
Account and legal expenses		-	-	-	4,908
Expenses		-	-	-	3,988
Subscriptions		-	-	-	447
Insurance	466	-	-	466	443
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>41,748</b>	<b>-</b>	<b>-</b>	<b>41,748</b>	<b>48,139</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	
	-	-	-	-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Total payments</b>	<b>41,748</b>	<b>-</b>	<b>-</b>	<b>41,748</b>	<b>48,139</b>
<b>Net of receipts/(payments)</b>	<b>25,579</b>	<b>-</b>	<b>-</b>	<b>25,579</b>	<b>4,203</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>40,178</b>	<b>-</b>	<b>-</b>	<b>40,178</b>	<b>31,848</b>
<b>Cash funds this year end</b>	<b>65,757</b>	<b>-</b>	<b>-</b>	<b>65,757</b>	<b>36,051</b>



## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>		-	-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	65,757	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>	Details	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
<b>B4 Assets retained for the charity's own use</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>B5 Liabilities</b>	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	HYUNG JOON KIM	26/07/2025
	Hyun-Jin Ko	26 July 2025

**MANCHESTER YEDAM CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30<sup>TH</sup> NOVEMBER 2024**

**ACTIVITIES REVIEW**

The financial results are set out in the enclosed accounts.

The Activities may include but are not restricted to: regular public worship, prayer, Bible study, preaching and teaching; evangelism and missionary work, locally, regionally, nationally and internationally; the teaching, encouragement, welcome and inclusion of young people; nurture and growth of Christian disciples

**TRUSTEES**

The trustees during the year were as follows:

HYUNG JOON KIM

EUNHO KIM

HYUN-JIN KO

**STATEMENT**

We certify that the books, vouchers and information produced to enable the independent examination of our accounts to be conducted contain a full and correct record of our financial transactions and activities to the best of our knowledge and belief.

SIGNED ON BEHALF OF THE TRUSTEES



Please print name: HYUN-JIN KO

Date: 10th Aug 2025



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From **01 Dec 2023** Period start date To **30 Nov 2024**  
Period end date

Charity name: **Manchester Yedam Church**

Charity registration number: **1170551**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The object of the CIO is to advance the Christian religion in Manchester and surrounding areas for the benefit of the public through the holding of regular worship services, prayer meetings, bible study courses, youth and toddler bible study classes, missionary and outreach, and pastoral care. The church is a Charitable Incorporated Organisation, and its governing document is a Constitution, with the latest version as amended on the 12th of February 2017.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>A summary of the main activities undertaken is:</p> <ul style="list-style-type: none"><li>• Regular Sunday services</li><li>• Regular Midweek services</li><li>• Bible study courses</li><li>• Evangelism and missionary work locally, regionally, and internationally.</li><li>• Youth groups and young adult specific meetings</li><li>• Outreach and community support activities</li></ul> <p>The board of Trustees believe these activities provided clear and identifiable benefits to all involved by encouraging and guiding ordinary people to live out their faith through the teachings of Jesus Christ, leading them to a more fulfilling and meaningful life; and to the local community through a variety of outreach activities towards the needing and vulnerable members of society. Also, the organisation has been involved in a number of missionary and outreach work, with a number of monetary donations to specific hardship relief funds.</p>

		<p>The Trustees continued the effort to allow as many people as possible to worship at our church and to become part of our community at Yedam Church. To help with the inclusion the New Believers Support Team has increased in members to allow a more efficient welcoming and support to establish in the Church family.</p> <p>The Translations Team has continued to work tirelessly to provide accurate translation of the service and preaching to people from other backgrounds. This service has helped the inclusion of people from different parts of the world by breaking down language barriers.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	When planning the activities for the year, the board of trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on the advancement of religion.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

### Achievements and Performance

	SORP reference	
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<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p><b>Worship services:</b></p> <p>The worship service was held every Sunday during the reporting period with the lead of the senior Pastor. The church also had two Sunday schools for children and youths every Sunday. The church has managed to maintain around 80-100 in number of regular attendees. The church continues to update and post its service through website and social network. There was meal fellowship after the service every Sunday. Young adults (young professionals and university students) meet for small group fellowship after the service.</p> <p><b>Midweek Services:</b></p> <p>Morning prayer is held via zoom during the weekdays (07:00 – 7:20 Mon to Fri). Ladies' bible study meets every Tuesday morning. There are three house groups, gathering bi-weekly, for fellowship and prayers during the reporting period. Friday night worship and prayer gathering is held on the last week of the month. There is a daily Bible reading time between 21:00 - 21:15 Mon to Fri via zoom. There are book clubs on a quarterly basis.</p> <p><b>Special Services:</b></p> <p>During the reporting period, the church held several special services, including weddings, funerals, infant dedication services, and baptism services. These meaningful occasions were celebrated and conducted with the support and participation of the church community.</p> <p><b>Outreach Activities:</b></p> <p><b>Local Food Bank:</b> The church collects food and other necessities for the local food bank on a regular basis. Some church members volunteered at local food bank for packing and delivering food parcels every Monday.</p> <p><b>Homeless Ministry:</b> Young adult group served homeless people at Manchester city centre. The church regularly raised fund by exchanging second hand stuff and used it for the homeless ministry.</p> <p><b>Supporting children:</b> The church supported five children around the world by providing regular financial donation and building relationships with them via Compassion.</p>
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		<p><b>Overseas Missionaries:</b> The church also supported three missionary families in Romania, Gambia, and Uganda financially each 1,200 pounds per year.</p> <p><b>Others:</b> The church supports the students at Nazarene Theological College with hardship fund and other scholarships. Also the church financially supports the Korean Language School based in Manchester.</p>
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#### **Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Total receipts on unrestricted funds were £67,327. All financial income has been solely from voluntary donations from members and visitors. £57,546 was spent to provide the Christian ministry, support local communities and others.</p> <p>There is an annual budget which is reviewed and approved during our Annual Congregational Meeting. The budget comprises individual budgets for each Committee, who will define the total amount budgeted for each Committee based on the planned activities for the new year. During the Annual Congregational Meeting, the financial report is presented including details of how the resources have been used in different activities to drive the objectives of the Church.</p> <p>The trustee applied and shall continue to apply accumulations of income to charitable causes after making such provision for all expenditure on trust.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity does not have a policy on reserves. The yearly budget is set to allocate most of the forecasted income towards the aim of the Church.
Amount of reserves held	Para 1.22	A small reserve is usually set aside within the budget for rainy days, typically between £200 and £500
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	

A description of the principal risks facing the charity	Para 1.46	
Other		



## Structure, Governance and Management

Description of charity's trusts:		The church is a Charitable Incorporated Organisation (CIO)
Type of governing document (trust deed, royal charter)	Para 1.25	Its governing document is a Constitution, with the latest version as amended on the 12th of February 2017.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The charity is constituted as a Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The board of Trustees are elected on a yearly basis during the Annual Congregational Meeting by the voting members. Individuals may become voting members through the Charity's established procedure. All those who attend regularly our services are encouraged to become a voting member.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	
Other name the charity uses	
Registered charity number	
Charity's principal address	

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Eun Ho Kim		01/01/2022	
2	Hyun Jin Ko		12/02/2017	
3	Hyung Joon Kim		12/02/2017	
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Corporate trustees – names of the directors at the date the report was approved

Director name		
<b>Not applicable</b>		

### Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
<b>Not applicable</b>		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

Not applicable

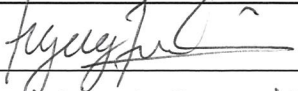
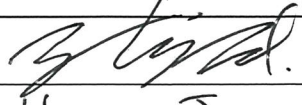
## Other optional information

Not applicable

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	HYUNGI JOON KIM	Hyun-Jin K
Position (eg Secretary, Chair, etc)	Trustee	Treasurer
Date	26 July 2025	