



Registered Charity No - 1188489

**THE ASSEMBLY OF
MESSENGERS CHURCH**
Trustees' Report and Accounts
For the Year Ended 31 March 2024

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES
AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	1. Eduardo Figueiredo (Chair) 2. Jessica Ingando Ngandu 3. Mamie Embelo
Charity registered Number	1188489
Date of Charitable Registration	11 March 2020
Principal office	Mill Mead Business Centre Unit 21 Mill Mead Industrial Centre Mill Mead Road London N17 9QU
Independent examiners	Accounting Assist Ltd C/o GoodtoGive
Bankers	Santander Bank

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of The Assembly of Messengers Church 31 March 2024. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005).

Structure, governance and management

The 3 Trustees are:

Eduardo Figueiredo (Chair)
Jessica Ingando Ngandu
Mamie Embelo

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Board's role, functions and responsibilities are quite clearly defined.

The Charity currently has a strong team of Advisory board members in the UK who have helped to secure financial support and contribute to the future planning of the organisation.

Governing Document:

The Assembly of Messengers Church is an unincorporated charitable organisation formed on 31 March 2020 and registered as a charity on 31 March 2020.

Recruitment and appointment of Trustees:

The members of the General Trustee Board are trustees for the purposes of charity law. New trustees may be appointed by resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

Risk Management:

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken.

The principal risk of the charity has been its dependence on voluntary income. Trustees have initiated various processes to mitigate such risk so that the charity has sufficient reserve in the event of adverse condition(s).

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

Public Benefit:

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of the charity in UK.

Objectives and activities:

To advance the Christian faith through United Kingdom for the public benefit mainly but not exclusively, by providing a place of worship, religious education and cultural activities. We are also promoting social inclusion for people who are socially excluded and assisting them to integrate society specially people from a very deprived community. To spread the gospel of Jesus Christ through face-to-face evangelism with the use of internet and social media.

To build a Devout community through identifying Christian's social and spiritual needs and assisting with techniques to those who meet those needs.

The Assembly of Messengers Church is committed to assisting and inspiring people in the community to serve their purpose through:

- To act as a resource for young people living in Tottenham and surrounding by providing advice, assistance and organising programmes of physical, educational, spiritual and other activities.
- Relieve poverty for the public benefit in particular but not limited to people who are refugees and asylum seekers who are socially excluded on the grounds of their social and economic position.
- To promote culture amongst ethnic minority groups living in England, particularly those from the democratic republic of Congo and Angola to help them maintain and perpetrate their cultural identity.
- To advance Christian faith for the benefit of the public in accordance with the word of God.

Financial review:

The largest contribution to the charity for the year came from general offerings. The charity has begun its charitable activities from its inception.

The Charity currently aims to designate the total fund received less expenses for the main objective of the charity.

Statement of Board of Trustees' responsibilities:

The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

The Board of Trustees has overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to independent examiner

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 3 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the Charity's independent examiner is aware of that information.

Independent Examiner:

The Charity's independent examiner, Anum Hassan, FCCA of Accounting Assist Ltd C/o Good to Give Ltd, have indicated their willingness to offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:

Name Eduardo Figueiredo

Signature 

Date 16.04.2025

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ASSEMBLY OF MESSENGERS CHURCH

I report on the financial statements of the charity for the year ended 31 March 2024 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To 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 Group/District 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 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 

Dated: 11/06/2025

Anum Hassan, FCCA
On behalf of Accounting Assist Ltd

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted	Restricted	Total Funds	Total Funds
		2024	2024	2024	2023
	Notes	£	£	£	£
Incoming resources					
Donations & legacies	2	30,491	-	30,491	12,221
Total Incoming resources		30,491	0	30,491	12,221
Resources expended					
Raising Funds	3	30,643	-	30,643	12,566
Charitable Activities	4	540	-	540	1,456
Total Resources expended		31,183	0	31,183	14,022
Movement in total fund for the year- Net income / (expenditure) For the year		-692	0	-692	-1,801
Fund balance brought forward		-172	0	-172	1,629
Fund balance carried forward		-864	0	-864	-172

**BALANCE SHEET
AS AT 31 MARCH 2024**

		2024	2024	2023	2023
	Note	£	£	£	£
CURRENT ASSETS					
Cash at bank	5	86		433	
		<u>86</u>		<u>433</u>	
CREDITORS: amounts falling due within one year	6	<u>950</u>		<u>605</u>	
NET CURRENT ASSETS			<u>-864</u>		<u>-172</u>
NET ASSETS			<u>-864</u>		<u>-172</u>
CHARITY FUNDS					
	7				
Unrestricted funds			-864		-172
Restricted funds			-		-
TOTAL FUNDS			<u>-864</u>		<u>-172</u>

The financial statements were approved by the Trustees and signed on their behalf, by:

Name Eduardo Figueiredo

Signature [Signature]

Date 16.04.2025

The notes on pages 10 – 11 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

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 carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment but not accrued as expenditure.

NOTES TO THE FINANCIAL STATEMENT (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations & Gifts	30,491	30,491	12,221
Total	30,491	30,491	12,221

3. EXPENDITURE ON RAISING FUNDS

	Total Funds 2024 £	Total Funds 2023 £
Rent Collection	27,089	-
Property Repairs & Maintenance	3,554	12,566
Total	30,643	12,566

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Total Funds 2024 £	Total Funds 2023 £
Legal / Professional Fees	540	400
Charity Running Costs	-	1,056
Total	540	1,456

5. CASH AT BANK AND IN HAND

	Total Funds 2024 £	Total Funds 2023 £
Cash at Bank and in Hand	86	433
Total	86	433

6. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	Total Funds 2024 £	Total Funds 2023 £
Accruals & deferred	950	605
Total	950	605