Registered number
12378931

# MOUNT SINAI CHURCH

## Report and Accounts

## 31 December 2025

**MOUNT SINAI CHURCH**
**(Company Limited by Guarantee)**
**(Registration number: 12378931)**
**(Charity registration: 1199547)**

**REPORT AND ACCOUNTS**

**31 DECEMBER 2025**



**MOUNT SINAI CHURCH**

**REFERENCE AND ADMINISTRATIVE DETAILS**
**FOR THE YEAR ENDED 31 DECEMBER 2025**

| | |
|---|---|
| **Status** | The charity is constituted as a company limited by guarantee and also under the charity commission of England and Wales. |
| **Governing document** | The company was established under a memorandum of association with objects and powers that are governed under its adopted articles of association |
| **Company House registration** | 12378931 |
| **Charity Registration** | 1199547 |
| **Principal place of business** | St Andrews Hall<br>158 Glengall Road<br>London<br>SE15 6RS |
| **Registered office** | St Andrews Hall<br>158 Glengall Road<br>London<br>SE15 6RS |
| **Directors** | Sugeiry Roches Figuereo<br>Alba Maria Matos Perez<br>Robert Roner Figuereo Jimenez |
| **Secretary** | Erika Priscila Ramirez Benitez |
| **Trustees** | Sugeiry Roches Figuereo<br>Alba Maria Matos Perez<br>Robert Roner Figuereo Jimenez |
| **Bankers** | APS Financial Ltd<br>T/as Cashplus Bank<br>Cottons Lane<br>London<br>SW1 2QG |
| **Independent Examiner** | E Davis & Co Limited<br>Chartered Certified Accountants<br>Suite 37a, The Link, 49 Effra Road,<br>London, SW2 1BZ |

**MOUNT SINAI CHURCH**
**DIRECTORS' AND TRUSTEES' REPORT**

The directors and trustee's present their report together with the accounts for the year ended 31 December 2025

**PRINCIPAL ACTIVITY AND RESULTS FOR THE PERIOD**

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The principal activities of the company during the year were to advance the Christian faith, to relief sickness and financial hardship through the provision of funds, goods and services including counselling in the United Kingdom and the rest of the world.

The trustees report ensures that the charity is publicly accountable to its stakeholders for the stewardship and management of the funds it holds on trust.
Their report provides a fair and balanced review of the charity's structure, objectives, legal purposes, financial position. The trustees reports also reflects the financial performance. It provides relevant information detailing how activities and achievements reported with the sources of income used to finance them and the expenditure incurred on those activities.

The company is a non-profit making organisation and its operations are funded mainly by donors and it's members

The results for the period are given in the attached accounts.

The company does not have a share capital. The liability of its members is limited by guarantee. Any surplus is retained to further its activities.

**DIRECTORS AND TRUSTEES**

The directors who served during the period and at the date of this report are:

Sugeiry Roches Figuereo
Alba Maria Matos Perez
Robert Roner Figuereo Jimenez

The trustees who served during the period and at the date of this report are:

Sugeiry Roches Figuereo
Alba Maria Matos Perez
Robert Roner Figuereo Jimenez

All the directors are members of the company and guarantee to contribute a sum not exceeding £10.00 to the assets of the company in the event of it being wound up.
as at 31 December 2025, there were 3 members.

**METHOD OF APPOINTMENT OF DIRECTORS AND TRUSTEES**

Board members are generally nominated and then elected at general meeting based on their background, experience and relevance to the church ministries objectives. When a vacancy arises on the board and a skill is identified, nominees may then be nominated to the board. Induction of new board members are conducted prior to them taking up the appointment.

**MOUNT SINAI CHURCH**
**DIRECTORS' AND TRUSTEES' REPORT (CONTD.)**

## ACHIEVEMENTS

The Mount Sinai Church and it's work have continued to be supported by a growing range of donors, sponsors and friends for specific project activities.

Our expenditure mainly comprises of rent for the place of worship, transport and travelling for instrumentalists on the day of service, safe guarding cost and feeding the homeless outreach.

The trustees discussed and set up a Welfare fund which members contribute into for their benefit in times of need. A lot of members were supported in times of bereavement, birth, marriage, financial hardships and in sicknesses. The fund is administered by an independent body within the Ministry called Welfare Executive who provide us with regular reports.
In 2025, the Ministry embarked upon helping the sick and the disadvantaged in World Evangelical mission. We collected used clothes and other items and packaged them to Dominican Republic.

With regards to the next stage of the Charity, the plan is

* To develop the outreach programme through various advertising campaigns in the community by working with local authorities who can provide more information that enable us to be effective in the community. For example, youth programme.

* To develop prayer centres in various borough to meet the spiritual needs of people

* To work towards a more permanent place of worship (our own premises) .

* To broadcast the gospel worldwide, using every electronic device - TV, internet and printed materials with the aid of donors and sponsors.

**SMALL COMPANY RULES**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime

**MOUNT SINAI CHURCH**

Mount Sinai Church has a policy of diversifying the funding base.
This is to ensure that the charity has adequate resources to carry out its goals. Financial checks and balances are in place to prevent and detect fraud and any other irregularities. The board of directors and trustees receive regular financial reports to enable them to monitor the charity's income and expenditure according to the charity commissioners rules.

**RESERVES POLICY**

The Charity Commission recommends that reserves must not exceed 6 months' of expenditure. The current balance of reserves is less than the recommended amount. However the trustees are of the opinion that the level is adequate to sustain the charity's operations.

**STATEMENT OF DIRECTOR'S AND TRUSTEES' RESPONSIBILITIES**

The trustees are required by law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its results for that year. In preparing those financial statements the trustees are required to:

a) select suitable accounting policies and apply them consistently;

b) make judgments and estimates that are reasonable and prudent;

c) state whether the policies adopted are in accordance with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;

d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation;

The trustees are 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 Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**By the order of the board**

Erika Ramirez

Erika Priscila Ramirez Benitez
**Secretary**

22/10/2026
Dated.

**Independent examiner's report to the trustees of**
**MOUNT SINAI CHURCH**
**for the year ended 31 December 2025**

I report on the accounts of the company for the year ended 31 December 2025 which are set out on pages 6 to 11.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

* examine the accounts under section 145 of the 2011 Act
* to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 Commission. 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 386 of the Companies Act 2006; and
* to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Standard of Recommended Practice: Accounting and Reporting by Charities have 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.

Emmanuel Davis FCCA
E Davis & Co. Limited
Association of Chartered Certified Accountants
Suite 37a,
The Link, 49 Effra Road
London SW2 1BZ

Dated. 22/10/2026

**MOUNT SINAI CHURCH**
**STATEMENT OF FINANCIAL ACTIVITIES**
**FOR THE YEAR ENDED 31DECEMBER 2025**

| | Note | Restricted £ | Unrestricted £ | 2025 Total £ | 2024 Total £ |
|---|---|---|---|---|---|
| **INCOMING RESOURCES** | | | | | |
| Voluntary income | 2 | - | 52,735 | 52,735 | 48,473 |
| HMRC Charities | | | 6,158 | 6,158 | - |
| Investment income | 3 | - | - | - | - |
| | | - | 58,893 | 58,893 | 48,473 |
| **RESOURCES EXPENDED** | 4 | | | | |
| Fund raising and publicity | | - | - | - | - |
| Charitable expenditure | | - | 43,452 | 43,452 | 42,753 |
| Governance | | - | 17,441 | 17,441 | 19,755 |
| Total expenditure | | - | 60,892 | 60,892 | 62,508 |
| **NET INCOMING RESOURCES FOR THE YEAR** | | - | (1,999) | (1,999) | (14,035) |
| **Balance brought forward** | | | 2,220 | 2,220 | 16,254 |
| | | - | 221 | 221 | 2,220 |

**MOUNT SINAI CHURCH**
**BALANCE SHEET AS AT 31 December 2025**

| | Note | £ | 2025 £ | £ | 2024 £ |
|---|---|---|---|---|---|
| **TANGIBLE FIXED ASSETS** | 5 | | - | | 64 |
| **CURRENT ASSETS** | | | | | |
| Bank and cash balances/Prepayments | | 1,021 | | 2,856 | |
| **CREDITORS: Amounts falling due within one year** | 6 | 800 | | 700 | |
| | | | 221 | | 2,156 |
| | | | 221 | | 2,220 |
| **FUNDS:** | | | | | |
| Restricted | 7 | | - | | - |
| Unrestricted | 7 | | 221 | | 2,220 |
| | | | 221 | | 2,220 |

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Sugeiry Roches Figuereo
**Director**

22/10/2026
Approved by the board on

**MOUNT SINAI CHURCH**
**NOTES TO THE ACCOUNTS - 31 December 2025**

## 1. ACCOUNTING POLICY

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Charities SORP.

### DEPRECIATION

Depreciation of tangible fixed assets is provided on the straight line basis over the expected useful lives of the assets as follows:

| | |
|---|---|
| Furniture and Office Equipment | 20% on cost |

Fixed assets financed by grants are written off to Statement of Financial Activities in line with the accounting policy of the related grant.

### RESOURCES EXPENDED

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

| | |
|---|---|
| Governance | 100% |

Management and administration costs include the management of the charity's assets, organisational management and compliance with constitutional and statutory requirements.

### UNRESTRICTED FUNDS

These are donations and other incoming resources received or generated for the objects of the charity.

## 2. VOLUNTARY INCOME

| | Restricted | Unrestricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Offerings | - | 52,735 | 52,735 | 48,473 |
| Deposit Fund | | | - | - |
| HMRC Charities | | 6,158 | 6,158 | - |
| | - | 58,893 | 58,893 | 48,473 |

## 3. INVESTMENTS INCOME

| | | | | |
|---|---|---|---|---|
| Bank interest received | - | | - | - |

**MOUNT SINAI CHURCH**
**NOTES TO THE ACCOUNTS - 31 December 2025**

| | Restricted | Unrestricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **4. RESOURCES EXPENDED** | | | | |
| **Fund raising and publicity** | | | | |
| Advertising | - | - | - | - |
| **Charitable expenditure** | | | | |
| Pastors expenses - Preaching fees | | 1,088 | 1,088 | - |
| Benevolent donations | | 5,466 | 5,466 | 4,244 |
| Rent & Hire of Hall | | 35,893 | 35,893 | 36,900 |
| Volunteers & Musicians Expenses | | 868 | 868 | - |
| Sunday worship & decoration expenses | | 137 | 137 | 1,609 |
| | - | 43,452 | 43,452 | 42,753 |
| **Governance** | | | | |
| Books & Other expenses | | 8,307 | 8,307 | 9,477 |
| Information, Advert. & Subscription | | | - | - |
| Covid Kit | | | - | - |
| Equipment expensed | | | - | 466 |
| Postage, Stationery & Tel. expenses | | 284 | 284 | 145 |
| Church Safe Guarding & Ins. Cost | | 189 | 189 | 126 |
| Travel & Motor Expenses | | 4,361 | 4,361 | 4,207 |
| Bank charges | | 42 | 42 | 42 |
| Accountancy and independent examination | | 800 | 800 | 550 |
| Depreciation | | 64 | 64 | 64 |
| Refreshment | | 2,697 | 2,697 | 4,585 |
| Repairs & Maintenance | | 696 | 696 | 94 |
| | - | 17,441 | 17,441 | 19,755 |

**MOUNT SINAI CHURCH**
**NOTES TO THE ACCOUNTS - 31 December 2025**

## 5. TANGIBLE FIXED ASSETS

| | Equipment |
|---|---|
| **COST** | £ |
| As at 1 January 2024 | 320 |
| Additions | - |
| As at 31 December 2025 | 320 |
| **DEPRECIATION** | |
| Balance brought forward | 256 |
| Charge for the period | 64 |
| Balance carried forward | 320 |
| **NET BOOK VALUE** | |
| **As at 01 January 2025** | - |
| **As at 31 December 2024** | 64 |

| | **2025** | **2024** |
|---|---|---|
| | £ | £ |
| **6. CREDITORS: Amounts falling due within one year** | | |
| Accruals | 800 | 700 |

**MOUNT SINAI CHURCH**
**NOTES TO THE ACCOUNTS - 31 December 2025**

**7. FUNDS**

| | 01/01/2025 | Receipts | Payments | 31/12/2025 |
|---|---|---|---|---|
| **RESTRICTED** | | | | |
| **UNRESTRICTED** | | | | |

**8. ANALYSIS OF FUND BALANCES**

| | Restricted | Unrestricted | Total | |
|---|---|---|---|---|
| | | | **2025** | **2024** |
| Tangible Fixed Assets | | - | - | 64 |
| Current Assets | | 1,021 | 1,021 | 2,856 |
| Creditors | | (800) | (800) | (700) |
| | | 221 | 221 | 2,220 |