

**EL MINISTRIES INTERNATIONAL CHURCH
WARLINGHAM VILLAGE HALL
LIMPSFIELD ROAD, WARLINGHAM
CR6 9LE**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

**JSA & ASSOCIATES
CHALLENGE HOUSE
616 MITCHAM ROAD
CROYDON
CR0 3AA**

EL MINISTRIES INTERNATIONAL CHURCH

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EL MINISTRIES INTERNATIONAL CHURCH

Trustees:

Desmond Wellington
Whittaker Bridge
Marcia Jacks

Organisation Address:

Warlingham Village Hall
Limpsfield Road
Warlingham
CR6 9LE

Bankers:

Co-operative Bank Plc

Independent Accountants

JSA & Associates
Accountants
Challenge House
616 Mitcham Road
CR0 3AA

EL MINISTRIES INTERNATIONAL CHURCH TRUSTEES' REPORT

The trustees have pleasure in submitting their report and accounts for the period ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out on Page 8, and comply with the Statement of Recommended Practice and applicable law.

Constitution, Objectives of the Organisation, Principal Activities and Organisation of our work

The Church is constituted under a trust deed and has charity status.

The objectives of the Church as set out in the Declaration of Trust are:

- a) The advancement of the Christian Faith in the United Kingdom and abroad.
- b) The relief of persons who are in condition of need, hardship or distress in the United Kingdom or abroad.

The principal activities of the church are Christian worship and involvement of various ministries and ministers of religion to propagate Christian tenets, relief of poverty, provision of overseas aid and assistance to victims of famine.

The church is involved in Christian programs, these are designed to increase Christian awareness and the spread of the gospel of our Lord Jesus Christ.

Future Developments

The Church will continue to focus its activities to meet the objectives of the Trust.

Review of financial position

The net incoming resources for the period amounted to £2,952

EL MINISTRIES INTERNATIONAL CHURCH TRUSTEES' REPORT (continued)

Statement of Trustees' Responsibilities

The Charities Act requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Organisation and of the surplus or deficit of the organisation for that period. In preparing those financial statements, the trustees are requested to:

- * Select suitable accounting policies and then apply them consistently;
- * Make judgements and estimates that are reasonable and prudent;
- * State whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 Organisation 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 Organisation and to enable them to ensure that the financial statements comply with the Charities Act. They are also responsible for safeguarding the assets of the Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accountants

The accountants, Messrs. JSA & Associates, have expressed their willingness to stay in office.

Approval

This report was approved by the board of trustees and signed on its behalf
by:

Rev Desmond Wellington and Marcia Jacks

Dated: 12 February 2026

INDEPENDENT ACCOUNTANTS' REPORT TO THE TRUSTEES OF EL MINISTRIES INTERNATIONAL CHURCH

We examined the financial statement of El Ministries International Church for the year ended 31 March 2025 set out on pages 6 to 10. These financial statements have been prepared under the Historical Cost Convention and the accounting policies set out on page 8.

Respective Responsibilities of Trustees and Independent Accountants

The Trustees responsibilities for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Trustees responsibilities on page 3.

We have been appointed as independent accountants under Section 43 of the Charities Act 1993 and report in accordance with regulations made under Section 44 of that Act.

Our responsibility is to examine the financial statements in accordance with relevant regulatory requirements and under United Kingdom Accounting Standards.

We read other information contained in the Trustees' Report and Financial Statements, and considered that it is consistent with the examined financial statements.

JSA & ASSOCIATES

Accountants
Challenge House
616 Mitcham Road
CR0 3AA

Dated 12 February 2026

EL MINISTRIES INTERNATIONAL CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Incoming Resources	1.1				
Tithes		12,225	-	12,225	13,286
Offering		5,802	-	5,802	4,080
Interest received		-	-	-	-
Total Incoming Resources		18,027	-	18,027	17,366
Resources Expended					
Cost of generating funds					
Cost of Activities in furtherance of objectives	2	11,321	-	11,321	14,152
Charitable Expenditure					
Management & Administration	3	3,754	-	3,754	3,226
Total resource expended		15,075	-	15,075	17,378
Net Movement in funds for the year		2,952	-	2,952	(12)
Total funds brought forward		484	-	484	433
Prior Year Adjustment					63
Total funds carried forward		3,436	-	3,436	484

There were no recognised gains or losses for the period other than those included in the Statement of Financial Activities

The notes on page 8 to 10 form part of these financial statements.

EL MINISTRIES INTERNATIONAL CHURCH
BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed Assets					
Tangible Assets			1,747		-
Current Assets					
Cash at bank and in hand		3,436		421	
Current Liabilities					
Amounts falling due within one year		<u>-</u>		<u>-</u>	
Net Current Assets			3,436		421
Total Net Assets			<u>5,183</u>		<u>421</u>
Funds					
Unrestricted Funds			3,436		421
Restricted Funds			-		-
Reserves			<u>1,747</u>		<u>-</u>
			<u>5,183</u>		<u>421</u>

EL MINISTRIES INTERNATIONAL CHURCH
NOTES TO THE FINANCIAL STATEMENT (continued)
FOR YEAR ENDED 31 MARCH 2025

Accounting Policies

1. Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the Organisation's operations which are described in the Trustees' Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice for Charity Accounts and the Charities Act 2011.

The Organisation has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small Organisation.

1.1 Incoming Resources

Tithes and Offering

Income from tithes and offering, is included in incoming resources when these are receivable.

Other Income

Other Income comprises income from welfare donations & other donations, these are all deemed as unrestricted funds.

1.2 Tangible Fixed Assets for use by the Organisation and Depreciation.

Individual fixed assets costing £120 or more are capitalised at cost.

Tangible fixed assets for use by the Church are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives.

The Organisation has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small entity.

1.3 Value Added Tax

Value Added Tax is not recoverable by the Organisation, and as such is included in the relevant costs in the Statement of Financial Activities.

1.4 Resources expended

Resources expended are included in the Statement of Financial activities on an accruals basis. Certain costs have been apportioned between Cost of Activities in Furtherance of Objectives and Management and Administration on the bases consistent with the use of those resources.

1.5 Funds Accounting

Funds held by the Church:

Unrestricted general fund - comprising funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - which were raised for particular restricted purposes and can only be used for those particular restricted purposes within the objects of the Church.

EL MINISTRIES INTERNATIONAL CHURCH
NOTES TO THE FINANCIAL STATEMENT (continued)
FOR YEAR ENDED 31 MARCH 2025

2. Cost of Activities in furtherance of objectives

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Rent	4,500		4,500	2,772
Transport Cost	-		-	-
Donations	945		945	-
Children's Ministry	91		91	-
Musicians	5,785		5,785	11,380
Welfare and Training	-		-	-
Telephone	-		-	-
	11,321	-	11,321	14,152

3. Management and Administration

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Equipment & Accessories	1,747		1,747	500
Software	340		340	160
Legal Costs	-		-	1,194
Salaries	-		-	375
Sundry Expenses	412		412	625
Subscriptions	187		187	-
Bank Charges	374		374	83
Conferences and Conventions	395		395	-
Insurance	299		299	289
	3,754	-	3,754	3,226

EL MINISTRIES INTERNATIONAL CHURCH
NOTES TO THE FINANCIAL STATEMENT (continued)
FOR YEAR ENDED 31 MARCH 2025

List of Assets

Drum set

Microphones

Speakers

Amplifiers

Mixer and accessories

Keyboard

Pulpit

Baptismal