

# Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

JESUS REIGNS MINISTRIES-UK

On accounts for the year  
ended

30 April 2017

Charity no

1121400

Set out on pages

1-21

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants (CIMA).

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 Commission (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 statement

My examination was carried out in accordance with 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 the 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.

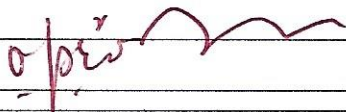
**Independent  
examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

23/02/2017

Name:

Opeoluwa Opeodu (T/A O&A Solutions Ltd)

Relevant professional  
qualification(s) or body  
(if any):

CIMA

Address:

11 Curlew Close

High Wycombe, Buckinghamshire, HP13 5JY



JESUS REIGNS MINISTRIES - UK		Charity No (if any)	1121400	
Annual accounts for the period				
Period start date	May-16	To	Period end date	

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	144,972	8,947	-	153,919	162,617
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	31	-	-	31	400
<b>Total</b>	S07	145,003	8,947	-	153,950	163,017
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	134,038	8,144	-	142,182	154,478
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	134,038	8,144	-	142,182	154,478
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	10,965	803	-	11,768	8,539
<b>Net income/(expenditure)</b>	S14	-	-	-	-	-
<b>Extraordinary items</b>	S15	10,965	803	-	11,768	8,539
<b>Transfers between funds</b>	S16	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S17	773	-773	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	11,738	30	-	11,768	8,539
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	67,741	-	-	67,741	59,202
<b>Total funds carried forward</b>	S22	79,479	30	-	79,509	67,741



## **Trustees' Annual Report for the period**

**From**            **1 MAY 2016**                      **To**            **30 APRIL 2017**

**Charity name: JESUS REIGNS MINISTRIES-UK**

**Charity registration number: 1121400**

## **Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<ol style="list-style-type: none"><li>1. To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule hereto in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.</li><li>2. To relieve persons who are in condition of need or hardship or who are aged or sick and to relieve the distress caused thereby in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.</li><li>3. To advance the education in accordance with Christian principles in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.</li><li>4. To promote and fulfil such other charitable purposes beneficial to the community Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.</li></ol>
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	Inspiring Worship Sunday Services Prayer Meetings and Tarrying Nights Discipleship Training Leadership/Ministry Training Kids' Sunday School Hospital and House Visitation Hospital Ward Carolling and Gift-giving Child Dedication Water Baptism Annual Family Camp Annual Anniversary of Ministry Celebration Renewal of Marriage Vows Wedding Ceremony

		Monthly Youth Services
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees are the main pastors/co-ordinators of each chapter/outreach thereby assuring that the charity's main objectives are reached within the church & to the community where it operates.

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Jesus Reigns Ministries-UK and Jesus Reigns Ministries, Inc, Manila, Philippines have a common purpose in furthering the objectives of winning souls for Christ through planting outreaches, evangelism, discipleship, leadership, training and education of the present and next generation. Grant is given to Jesus Reigns Ministries, Inc, Manila, Philippines for this purpose
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

## Achievements and Performance

	SORP reference	
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.	Para 1.20	<p>All chapters/outreaches have regularly held the following activities that resulted to spiritual growth such as:</p> <ul style="list-style-type: none"> <li>Inspiring Sunday Services</li> <li>Prayer Meetings and Tarrying Nights</li> <li>Discipleship Training</li> <li>Leadership/Ministry Training</li> <li>Kids' Sunday School</li> </ul> <p>All chapters/outreaches have an all-year calendar of activities to reach out to their respective communities such as:</p> <ul style="list-style-type: none"> <li>Hospital and House Visitation</li> <li>Hospital Ward Carolling and Gift-giving</li> <li>Child Dedication</li> <li>Water Baptism</li> </ul> <p>Our activities and programmes have changed the lives of our beneficiaries in that they are more aware of the existence and qualities of God as the creator of the universe.</p> <p>Our activities such as Family Camp, annual anniversary celebrations of ministry and Youth Services amongst others strengthens both the spiritual and physical family of the beneficiaries which in turn impacts on the communities.</p> <p>God's command of love is emphasised in our programmes and this has changed the lives of beneficiaries in having a better relationship with God and people around them, making them a better and law abiding citizens in the community .</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
Performance of fundraising activities against objectives set	Para 1.41	N/A

Investment performance against objectives	Para 1.41	<b>N/A</b>
Other		<b>N/A</b>

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Charity recorded an operating surplus of £11,768 for the year with a net income of £153,950 (2014/15 - £163,017). The total funds in the year increased by 17% to £79,509 compared to the previous year. The Trustees consider this financial performance satisfactory.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Charity aims to keep enough free reserves to be able to meet its short term obligations. We are also gradually building up a savings reserve out of the free reserve to be used as a future deposit to secure a building for the Charity.
Amount of reserves held	Para 1.22	£79,509
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	We are not aware of any uncertainties about the charity continuing as a going concern

### 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	The principal source of funds of the charity comes from voluntary donations in terms of tithes and offerings which is included in Donations and Legacies in the financial statements.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	There are no known principal risks facing the charity for the period and immediate. The Trustees have established a system of internal controls which is regularly evaluated and updated to manage risks.
Other		N/A

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Trust deed
How is the charity constituted?	Para 1.25	Unincorporated association governed by Constitution.
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 pastor-co-ordinator of each chapter/outreach automatically becomes a trustee along with the appointed international director from Jesus Reigns Ministries main church in the Philippines.

### 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 appoints pastors from long standing church members who have undergone real live training in discipleship, leadership and management
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Each chapter/outreach is headed by a pastor who appoints the team to work with.
Relationship with any related parties	Para 1.51	Jesus Reigns Ministries-UK has a common purpose relationship with Jesus Reigns Ministries, Inc , Manila, Philippines.
Other		N/A

## Reference and Administrative details

Charity name	JESUS REIGNS MINISTRIES-UK
Other name the charity uses	N/A
Registered charity number	1121400
Charity's principal address	79 Royal Lane, Uxbridge, Middlesex, UB8 3QT

## 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	Guada Cayetano	N/A	N/A	N/A
2	Marilou Argent	N/A	N/A	N/A
3	Mario Bernabe	N/A	N/A	N/A
4	Jojo Mercado	N/A	N/A	N/A
5	Veronica Grande	N/A	N/A	N/A
6	Elsa Padilla	N/A	N/A	N/A
7	Maria Cecilia De Lima	N/A	N/A	N/A
8				

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

Director name		
N/A		

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

Trustee name	Dates acted if not for whole year	
N/A		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Each chapter/outreach has the following assets: Musical instruments Sound system Lcd projector & screen Laptop, furniture and fittings Mission van for London chapter only
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	The assets are solely used for church purpose in line with the objectives of the Charity and the trustees are the main custodians.
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	The Trustees have a responsibility to ensure that the Charity assets are in good condition and safeguarded. The assets are kept under lock and key when not in use for charity purpose. None of the assets is personally owned nor used for personal advantage by any of the trustees nor can be sold for personal gain.

### Additional information (optional)

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

Type of adviser	Name	Address
N/A		

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

N/A
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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A
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## Other optional information

The Charity operates as outreaches or chapters in five areas of England namely London, Essex, Bournemouth, Swindon and Peterborough. These outreaches operate under the name of Jesus Reigns Ministries-UK.
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## Declarations

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

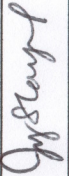
Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Guada Cayetano	
<b>Position (eg Secretary, Chair, etc)</b>	Chair	
<b>Date</b>	22 Feb 2018	

## 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)	Guada Cayetano	
Position (eg Secretary, Chair, etc)	Chair	

Date 22 Feb 2018

## Section B

## Balance sheet

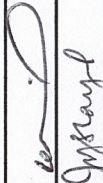
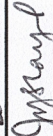
			Guidance Notes				
			Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	2,674	-	-	2,674	4,277
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	2,674	-	-	2,674	4,277
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	1,401	-	-	1,401	1,401
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)		B09	84,422	-	-	84,422	69,696
<b>Total current assets</b>		B10	85,823	-	-	85,823	71,097
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	8,958	30	-	8,988	7,633
<b>Net current assets/(liabilities)</b>		B12	76,865	- 30	-	76,835	63,464
<b>Total assets less current liabilities</b>		B13	79,539	- 30	-	79,509	67,741
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	79,539	- 30	-	79,509	67,741
<b>Funds of the Charity</b>							
Endowment funds (Note 27)		B17	-			-	-
Restricted income funds (Note 27)		B18		-		-	-
Unrestricted funds		B19	79,479	30	-	79,509	67,741
Revaluation reserve		B20				-	
<b>Total funds</b>		B21	79,479	30	-	79,509	67,741
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy

## Section B Balance sheet

Guidance Notes

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>					
Intangible assets (Note 15)	-	-	-	-	-
Tangible assets (Note 14)	2,674	-	-	2,674	4,277
Heritage assets (Note 16)	-	-	-	-	-
Investments (Note 17)	-	-	-	-	-
<b>Total fixed assets</b>	<b>2,674</b>	<b>-</b>	<b>-</b>	<b>2,674</b>	<b>4,277</b>
<b>Current assets</b>					
Stocks (Note 18)	-	-	-	-	-
Debtors (Note 19)	1,401	-	-	1,401	1,401
Investments (Note 17.4)	-	-	-	-	-
Cash at bank and in hand (Note 24)	84,422	-	-	84,422	69,996
<b>Total current assets</b>	<b>85,823</b>	<b>-</b>	<b>-</b>	<b>85,823</b>	<b>71,097</b>
<b>Creditors: amounts falling due within one year (Note 20)</b>	<b>8,958</b>	<b>30</b>	<b>-</b>	<b>8,988</b>	<b>7,633</b>
<b>Net current assets/(liabilities)</b>	<b>76,865</b>	<b>30</b>	<b>-</b>	<b>76,835</b>	<b>63,464</b>
<b>Total assets less current liabilities</b>	<b>79,539</b>	<b>30</b>	<b>-</b>	<b>79,509</b>	<b>67,741</b>
<b>Creditors: amounts falling due after one year (Note 20)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions for liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total net assets or liabilities</b>	<b>79,539</b>	<b>30</b>	<b>-</b>	<b>79,509</b>	<b>67,741</b>
<b>Funds of the Charity</b>					
Endowment funds (Note 27)	-	-	-	-	-
Restricted income funds (Note 27)	-	-	-	-	-
Unrestricted funds	79,479	30	-	79,509	67,741
Revaluation reserve	-	-	-	-	-
<b>Total funds</b>	<b>79,479</b>	<b>30</b>	<b>-</b>	<b>79,509</b>	<b>67,741</b>

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

Signature	Print Name	Date of approval dd/mm/yyyy
	MARIA CELINA DE LIMA	27/02/18
	GUADA CAMBRANO	27/02/18

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

☒

\* -Tick as appropriate

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\* ☒  
No\* ☒ \* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not applicable

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\* ☒  
No\* ☒ \* -Tick as appropriate

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\* ☒  
No\* ☒ \* -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable

## Note 2

## Accounting policies

## 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																								
Yes	No	N/a																														
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<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																								
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<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																								
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<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																								
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<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																								
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<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																								
Yes	No	N/a																														
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																														
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																								
Yes	No	N/a																														
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																														
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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Yes	No	N/a																														
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<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
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Yes	No	N/a																														
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<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																								
Yes	No	N/a																														
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<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																								
Yes	No	N/a																														
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<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																								
Yes	No	N/a																														
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																														
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
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Yes	No	N/a																														
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<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes ✓	No ✓	N/a ✓
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes ✓	No ✓	N/a ✓
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes ✓	No ✓	N/a ✓
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes ✓	No ✓	N/a ✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes ✓	No ✓	N/a ✓
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes ✓	No ✓	N/a ✓
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes ✓	No ✓	N/a ✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes ✓	No ✓	N/a ✓
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes ✓	No ✓	N/a ✓
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes ✓	No ✓	N/a ✓
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes ✓	No ✓	N/a ✓
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes ✓	No ✓	N/a ✓
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>			
	They are valued at cost.	Yes ✓	No ✓	N/a ✓
	The depreciation rates and methods used are disclosed in note 9.2.			
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes ✓	No ✓	N/a ✓
	They are valued at cost.	Yes ✓	No ✓	N/a ✓
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes ✓	No ✓	N/a ✓
	They are valued at cost.	Yes ✓	No ✓	N/a ✓
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes ✓	No ✓	N/a ✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes ✓	No ✓	N/a ✓
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes ✓	No ✓	N/a ✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes ✓	No ✓	N/a ✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes ✓	No ✓	N/a ✓
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at	Yes	No	N/a

**Debtors**

settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

✓	✓	✓
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**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	144,972	8,947	-	153,919	162,617
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		144,972	8,947	-	153,919	162,617
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	31	-	-	31	400
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		31	-	-	31	400
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		145,003	8,947	-	153,950	163,017

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Not applicable
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	Nor applicable
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	Not applicable

Section C	Notes to the accounts	(cont)
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**Note 6 Analysis of expenditure**

		Unrestrict ed funds	Restrict ed income funds	Endowme nt funds	Total funds £	Prior year £
	<b>Analysis</b>					
<b>Expenditure on raising funds:</b>	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	<b>Total expenditure on raising funds</b>	-	-	-	-	-
<b>Expenditure on charitable activities</b>	Pastoral allowance	12,425	-	-	12,425	12,350
		-	-	-	-	-
		-	-	-	-	-
		30	-	30	60	-
	<b>Total expenditure on charitable activities</b>	12,455	-	30	12,485	12,350
<b>Separate material item of expense</b>	Events	32,081	4,041	-	36,122	46,968
	Rent	21,599	-	-	21,599	22,228
	Missions grant	18,051	1,298	-	19,349	21,924
	Hospitality	6,913	-	-	6,913	20,117
			-	-	-	
	<b>Total</b>	78,644	5,339	-	83,983	111,237

Other

Gifts and donations paid	8,153	605	-	8,758	-
Evangelism	4,145	2,200	-	6,345	-
Accounting fees	5,700			5,700	5,700
Depreciation	1,930			1,930	4,208
Pastoral expenses	5,645			5,645	-
Travel Expenses	3,667			3,667	8,284
Music expenses	3,885			3,885	2,059
Others	9,785	-	-	9,785	10,640
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	<b>42,910</b>	<b>2,805</b>	<b>-</b>	<b>45,715</b>	<b>30,891</b>

**TOTAL EXPENDITURE**

134,008	8,144	30	142,182	154,478
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Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
<b>Total</b>					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
5,700	5,700

## Section C

## Notes to the accounts

(cont)

## Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

## 13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Tithes of Tithes	12388		-	12,388
International Mission	3610		-	3,610
Best First Fruits (BFF)	1475			1,475
Others	1876		-	1,876
<b>Total</b>	<b>19,349</b>	<b>-</b>	<b>-</b>	<b>19,349</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

## 13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Jesus Reigns Ministries, Malate, Manila	Evangelism, church planting , discipleship, community empowerment and social concern.	12,388
Jesus Reigns Ministries, Malate, Manila	Scholarship programme for the underprivileged	3,610
Jesus Reigns Ministries, Malate, Manila	Training and discipling the next generation	1,475
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>17,473</b>
<b>Other unanalysed grants</b>		<b>1,876</b>
<b>TOTAL GRANTS PAID</b>		<b>19,349</b>

**Note 14** **Tangible fixed assets**  
**Please complete this note if the charity has any tangible fixed assets**

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	2,800	31,063	33,863
Additions	-	-	-	327	327
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	2,800	31,390	34,190

**14.2 Depreciation and impairments**

	SL or RB	SL or RB	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
<b>**Basis</b>						
<b>** Rate</b>			25%	25%	25%	
At beginning of the year	-	-	2,800	26,786	29,586	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	1,930	1,930	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	2,800	28,716	31,516	

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	4,277	4,277
Net book value at the end of the year	-	-	-	2,674	2,674

**14.4 Impairment**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

**14.5 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

<i>the effective date of the revaluation</i>	Not applicable
<i>the name of independent valuer, if applicable</i>	Not applicable
<i>the methods applied and significant assumptions</i>	Not applicable
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	Not applicable

**14.6 Other disclosures**

<i>(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.</i>	Not applicable
<i>(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.</i>	Not applicable
<i>(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.</i>	Not applicable

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing

Section C	Notes to the accounts	(cont)
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**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
1,401	1,401
1,401	1,401

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
1,401	1,401
-	-
<b>Total 1,401</b>	<b>1,401</b>

**Section C****Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	3,164	1,665	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	5,824	5,700	-	-
Taxation and social security	-	-	-	-
Other creditors	-	268	-	-
<b>Total</b>	<b>8,988</b>	<b>7,633</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income***Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.***Not applicable****Movement in deferred income account**

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 23 Contingent liabilities and contingent assets**

**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
Not applicable	

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact




<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 24**                      **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £	Last year £
-	-
-	-
84,422	69,696
-	-
84,422	69,696

**Section C****Notes to the accounts****(cont)****Note 26****Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

Not applicable

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

Section C	Notes to the accounts	(cont)
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Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditur e £	Transf ers £	Gains and losse s £	Fund balances carried forward £
Unrestricted Funds	UR	Operational	67,741	145,003	-134,038	773	-	79,479
Restricted funds	R	Gifts and donations	-	8,947	-8,144	-773	-	30
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			67,741	153,950	- 142,182	-	-	79,509

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

**27.4 Designated funds**

Planned use	Purpose of the designation	Amount
Mission	Part of the unrestricted funds was designated as grant to meet the mission objectives	19,349

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)	Other	TOTAL
		£	£	£	£	£
Guada Cayatano	meeting				3600	3000
Mario Bernabe	meeting				3050	1650
Jojo Mercado	meeting				2400	2400
Marilou Argent	meeting				975	0
Maria Cecilia De Lima	meeting				600	0

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	5493	3639
Subsistence		
Accommodation		
Other (please specify):		
<b>TOTAL</b>	<b>5493</b>	<b>3639</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

5

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relation ship to	Description of the	Amount	Balance at	Provision for bad debts at period end	Amounts written off
			£	£	£	£
G. Cayetano	Trustee	Rent fo storage of equipment	4,433	4,433	N/a	N/a

*In relation to the transactions above.*

N/a

*For any related party, please provide details of any guarantees given or received.*

N/a