

Registered Charity No: 1044068

**ERITREAN ORTHODOX CHRISTIAN
(ST. MICHAEL'S)
COMMUNITY CHURCH**

**ANNUAL REPORT
AND
ACCOUNTS**

**FOR THE YEAR
ENDED 31 OCTOBER 2022**

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Members of the Board of Trustees at 31 October 2022

Abrahaley Mebrahtu (Chairman)
Dr Semere Tewelde (company Secretary)
Solomon Russom (Treasurer)
Fitsum Khasa
Berhane GhebreAlfa
Yacob Haile

Secretary Dr Semere Tewelde

Charity number 1044068
Registered in England and Wales

Registered office 78 Edmund Street
London SE5 7NR

Bankers HSBC Bank PLC
Harry Weston Road, Binley
Coventry CV3 2TQ

LLOYDS BANK
1 Silver Street
Enfield
Middlesex
EN1 3EE

TRUSTEES' REPORT

The Board of Trustees presents its report with the unaudited accounts of Eritrean Orthodox Christian (St Michael's) Community Church for the year ended 31 October 2022. The financial statements have been prepared in accordance with relevant accounting policies and in compliance with the charity's governing document and applicable law – the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the latest Charities Statement of Recommended Practice (SORP) Financial Reporting Standard 102, as amended as from the year starting 1 January 2019.

Name and Objects

The Eritrean Orthodox Christian (St. Michael's) Community Church is a registered charity in England and Wales, number 1044068.

The Trustees are responsible for the governance of the charity and serve as Trustees of the charity. The Trustees who were in place at year-end and all those who served during the year are set out on pages 4.

The Objects of the charity, as set out in the constitution, are:

- ❖ To advance the Christian religion and in particular the Orthodox faith by organising, providing, and developing church services and ancillary religious activities.
- ❖ To advance public education along Orthodox Christian lines, particularly in respect of the Eritrean language and culture.
- ❖ To relieve poverty and the distress arising from such poverty, sickness, bereavement, or imprisonment of a family member.

Public Benefit

In compliance with their duty under the Charities Act 2011, the Trustees have had due regard to guidance on public benefit published by the Charity Commission. In particular, the Act requires the Trustees to explain how the activities of the charity benefit the public or a section of it.

The Trustees believe that the fundamental purpose of the Eritrean orthodox Christian (St. Michael's) Community Church – to advance the Christian religion and relieve poverty and distress from family members – is, *per se*, of benefit to society at large. Faith is important, not just for its intrinsic value to the individual, but because it is so often the motivating factor in enabling people to turn their lives around; and then equipping them to make effective and relevant contributions to society. More specific benefits to the public are demonstrated, either implicitly or explicitly, under the various sections of the report of activities. It is the Trustees' aim constantly to seek ways of increasing the impact and effectiveness of the charity so that they can expand the benefits provided by the charity as widely as possible.

Appointment and induction of Trustees

Every three years the Management Committee may appoint new Trustees from amongst the membership of the charity. At the third of their term, Trustees must retire from office but may be re-elected by members of the charity. Any person who subscribes to the objects may become a member of the charity, subject to their willingness and fitness for purpose.

TRUSTEES' REPORT

The Management Committee is responsible for identifying and proposing potential new Trustees. The Committee gives relevant information to potential candidates, and induction and training as appropriate to newly elected Trustees.

The officers of the charity have the responsibility of assessing the skills offered by the Board and identifying areas which need strengthening.

Organisation

The charity is based in the United Kingdom and has its church in South London. Its congregation come from all parts of London. The Board of Trustees meets at least quarterly.

The day-to-day running of the charity's is conducted by the Management committee and reports to the trustees every month about the administration and activities of the charity.

2022 Activities and Finance

The year was another significantly impacted by the local and global impacts of the David-19 pandemic. The impacts included months when we were unable to open fully give church services. The church despite some restrictions has made utmost efforts to provide normal church services every Sunday throughout the year. In addition, over ten occasions of Special Saint's services were conducted. The Charity conducted christening and wedding services every Sunday throughout the 2022.

The church relies on volunteers to function. This is not only during the Sunday Service, from welcoming people to helping run the service itself, but beyond that to the mid-week small group. For the first half of the year, we used virtual means for disseminating our Sunday services but after August 2021 we re-open our building for public worship and other gatherings. This was significant moment in the life of our community after the pain of multiple lockdowns. Re-opening was particularly important for our community with children and for our elderly generation.

Our church is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. For example, church services are conducted for each angels every month and our church are also open for congregation to have a quiet, intimate and reflective time for worship and personal private conversations. During the pandemic our church community has provided support collectively and individually. God bless to those who rise to help vulnerable people in this difficult time. Pastoral care continues as usual helping other is a demonstration of our faith, whether practical, emotional or spiritual.

We also say special thanks to our management team who were able to continue our church services by quickly disseminating it to wider population using videocall technology. This knowledge has enabled us to reach to those who are unable to attend the church service even after this lockdown is over.

We delight in our ecumenical links that we have with other Eritrean Orthodox churches in the UK and in particular the close relationship we have with Oriental Orthodox Churches in the UK.

In 2022 the Charity achieved a net operating income of £207,827 (2021: £166,322). The outcome of this is higher than 2021 and this is due to our congregation and church attendants made more donations than they did in the previous year as the church was open for public without any restriction. The Management Committee main working priority in the year was strengthening the governance of the charity by approaching new trustees with required skills and experience as well as finding a larger property for our church to alleviate the shortage of space which occurs on many occasions.

Plans for 2022/2023

The trustees and the Management Committee plan for the coming year include the following:

- Revising and working on the key strategic priorities of the church.
- Recruiting skilled trustees and Management committee members to strengthen governance.
- To find a large and suitable venue/church to accommodate the service and congregation requirements.
- To do special fund raising to purchase the said larger property/ church.
- To increase the income by 10%-15% whilst reasonably controlling the expenses.

STATUTORY INFORMATION

Members of the Board of Trustees

Members of the Board of Trustees who served as directors during 2022 were:

Abrahaley Mebrahtu
Dr. Semere Tewelde
Solomon Russom
Yacob Haile
Fitsum Khasa
Berhane GhebreAlfa

Statement of Financial Responsibilities

Charity Law requires the members of the Board of Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its incoming resources and application of resources for that year. It is also the Trustees' responsibility to maintain adequate accounting records, safeguard the assets of the charity and take reasonable steps in preventing and detecting fraud and other irregularities.

The Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the accounts on the going concern basis.

By the order of the Board of Trustees

Abrahaley Mebrahtu
Chairman of the trustees

16th September 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ERITREAN ORTHODOX CHRISTIAN COMMUNITY CHURCH

I report on accounts of the Church for the year ended on 31st October 2022 which are set out on pages from 10 to 20.

Respective responsibilities of the Trustees and the examiner

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that an audit is not required for this period under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures specified 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 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- which gives me reasonable cause to believe that in any material respect the requirements are not met.
- that accounting records are not kept in accordance with section 130 of the Charities Act; and
- that the accounts are not prepared in compliance with the accounting requirements of the Charities Act; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

| STATEMENT OF FINANCIAL ACTIVITIES | | | | | | | | |
|---|-------|--|----------------|------------------|----------------|------------------|------------------|--|
| FOR THE YEAR ENDED 31 OCTOBER 2022 | | | | | | | | |
| | | | Unrestricted | Designated | Restricted | Total | Total | |
| | | | funds | funds | funds | 2022 | 2021 | |
| | Notes | | £ | £ | £ | £ | £ | |
| Income from: | | | | | | | | |
| Donations | 3 | | 264,145 | - | - | 264,145 | 235,237 | |
| Other trading activities | | | | | | | | |
| Sale of books & merchandises | | | 8,005 | - | - | 8,005 | 3,400 | |
| Rental income | | | 19,396 | - | - | 19,396 | 18,396 | |
| Other income | | | 201 | - | - | 201 | 39 | |
| Total income | | | 291,747 | - | - | 291,747 | 257,072 | |
| Expenditure on: | | | | | | | | |
| Charitable activities | | | | | | | | |
| Cost of charitable activities | 4 | | 63,537 | - | - | 63,537 | 68,269 | |
| Trading expenses | | | - | - | - | - | - | |
| Governance and administration | 5 | | 20,382 | - | - | 20,382 | 22,481 | |
| Total expenditure | | | 83,919 | - | - | 83,919 | 90,750 | |
| Net income for the year | | | | | | | | |
| | | | 207,828 | - | - | 207,828 | 166,322 | |
| Reconciliation of funds: | | | | | | | | |
| Total funds brought forward- 01/11/2021 | | | 372,855 | 1,019,899 | 241,820 | 1,634,574 | 1,468,252 | |
| Total fund balances at 31 October 2022 | | | 580,683 | 1,019,899 | 241,820 | 1,842,402 | 1,634,574 | |

**STATEMENT OF FINANCIAL
ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2021**

COMPARATIVE
FIGURE

| | <u>Notes</u> | Unrestricted funds £ | Designated funds £ | Restricted funds £ | TOTAL 2021 £ | Total 2020 £ |
|---|--------------|----------------------------|--------------------------|--------------------------|--------------------|--------------------|
| Income from: | | | | | | |
| Donations | 3 | 235,237 | - | - | 235,237 | 195,594 |
| Other trading activities | | | | | | |
| Sale of books & merchandises | | 3,400 | - | - | 3,400 | 16,682 |
| Rental income | | 18,396 | - | - | 18,396 | 18,463 |
| Other income | | 39 | - | - | 39 | 27 |
| | | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | | 257,072 | - | - | 257,072 | 230,766 |
| Expenditure on: | | | | | | |
| Charitable activities | | | | | | |
| Cost of charitable activities | 4 | 68,269 | - | - | 68,269 | 78,198 |
| Trading expenses | | - | - | - | - | 140 |
| Governance and administration | 5 | 22,481 | - | - | 22,481 | 7,819 |
| Total expenditure | | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | | 90,750 | - | - | 90,750 | 86,157 |
| Net income for the year | | | | | | |
| | | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | | 166,322 | - | - | 166,322 | 144,609 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward on 01/11/2020 | | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | | 206,533 | 1,019,899 | 241,820 | 1,468,252 | 1,323,643 |
| Total fund balances at 31 October 2021 | | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | | 372,855 | 1,019,899 | 241,820 | 1,634,574 | 1,468,252 |

BALANCE SHEET
AS AT 31 OCTOBER 2022

| | | 2022 | | 2021 | |
|---|-------|-----------|------------------|-----------|-----------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 15 | | 410,559 | | 418,162 |
| | | | 410,559 | | 418,162 |
| Current assets | | | | | |
| Debtors | 9 | 21,000 | | 22,765 | |
| Cash at bank and in hand | 16 | 1,415,751 | | 1,200,949 | |
| | | | 1,436,751 | 1,223,156 | |
| Creditors: amounts falling due within one year | 10 | (4,908) | | (7,302) | |
| Net current assets | | | 1,431,843 | 1,216,412 | |
| Total assets less current liabilities | | | 1,842,402 | 1,634,574 | |
| Funds | | | | | |
| Unrestricted funds: | 12 | | 580,683 | | 372,855 |
| Designated funds | 13 | | 1,019,899 | | 1,019,899 |
| Restricted funds | 11 | | 241,820 | | 241,820 |
| | | | 1,842,402 | 1,634,574 | |

For the year ending 2022 the charity has taken advantage of the audit exemption conferred by section 477 of the Company Act 2006. No member has required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge the responsibility for: (1) Ensuring the charity keeps accounting records which comply with the requirements of the Act; and (2) preparing accounts which give a true and fair view of the state of affairs of the charity as at the of this financial year in accordance with requirements of Companies Act and related Charity Acts so far as applicable to the charity.

The accounts on page 10 to 17 were approved by the trustee on 16th September 2023 and signed on their behalf by:

Abrahaley Mebrahtu, Chairman
Date: 16th September 2023

1. Eritrean Orthodox Christian (St. Michael) Community Church

The Eritrean Orthodox Christian (St. Michael) Community Church is a registered charity with the number 1044068.

The charity qualifies for exemption from the requirement to provide a cash flow statement for the year ended on 31 October 2022.

The trustees neither received any remuneration and reimbursement nor had any related party transactions during the year.

2. Principal Accounting Policies

a) Basis of preparation

The accounts have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice” applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) applicable in UK and Republic of Ireland as amended for accounting periods commencing from 1 January 2019. The charity is a Public Benefit Entity as defined by FRS102.

The Accounts have been prepared under the historical cost convention and accrual basis. The principal accounting policies adopted are set out below.

b) Tangible assets - Building costs

Land and building are valued at cost. Please refer note (i) and 15 for details.

c) Incoming Resources

Income is recognised in the period in which the charity is entitled to the receipt and is likely that economic benefits will flow to the charity and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before it becomes entitled to it or where the donor has specified that the income is to be expended in a future period. Deferred income is released in the period in which the expenditure is incurred or in the year depreciation is charged to the Statement of Financial Activities.

d) Donations and similar incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. Donations are accounted for on cash receipt basis unless deferred. A substantial proportion of the income of the charity is derived from voluntary sources which cannot be controlled fully until entered in the accounting records. The accounting procedures are intended to ensure that income received is banked promptly.

The value of services provided by volunteers has not been included as it is difficult to quantify.

e) Grant received

Grants, including grants for the purchase of fixed assets are recognised in full in the Statement of Financial Activities in the year for which they are received.

f) Interest receivable

Interest income is included when received by the charity.

g) Resources expended

All expenditures are recognised when there is a legal or constructive obligation to pay for it. All the costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities.

Direct charitable expenditure includes all expenditure incurred by the charity in a direct pursuit of its objectives.

The charity is not registered for VAT and hence expenditures are shown gross, VAT inclusive.

h) Governance and administration costs

These represent costs incurred by finance, human resources, legal and professional fees attributable to the management of the Church's assets and in compliance with constitutional and statutory requirements.

Governance and administration costs include expenditure that are not directly attributable to the charitable activities and cannot be allocated to direct charitable expenditure with certainty.

i) Capitalisation and depreciation of tangible fixed assets

All tangible fixed assets costing more than five thousand pounds (£5,000) are capitalised.

The charity owns outright the freehold land and building situated at 78 Edmund Street, London, SE5 7NR. The cost of other tangible fixed assets is written off/depreciated by equal instalments over the expected useful lives as follows:

| | |
|----------------------------------|----------|
| Furniture, fixture, and fittings | 4 years |
| Building | 40 years |

Tangible fixed assets are depreciated in straight line depreciation method over their useful life.

Except for the freehold land and building, the Charity did not own any other tangible assets on 31 October 2022.

The SORP FRS102 recommends that all buildings should be depreciated for their economic life. For this reason, the charity has depreciated the building costs based on 2.5%.

j) Pension scheme

The Charity became a member of NEST for pension automatic-enrolment effective from 1 April 2016. All eligible employees are automatically enrolled to NEST unless they specifically request to opt-out from the scheme. Employee contributions are deducted at the appropriate rate from each employee and paid to NEST monthly together with the appropriate employer contribution.

k) Operating leases

Operating lease rentals are accounted for over the term of the lease.

3. Donations

| | <u>2022</u> | <u>2021</u> |
|---|----------------|----------------|
| | Total | Total |
| | Unrestricted | Unrestricted |
| | <u>£</u> | <u>£</u> |
| Committed giving: (Membership fees+Tithe) | 68,336 | 78,692 |
| Operating community church activities (Wedding, Baptism, community projects) | 11,565 | 14,574 |
| Donations (including collections) | 184,244 | 141,971 |
| | <u>264,145</u> | <u>235,237</u> |

4. Expenditure on core charitable activities – community church

| | <u>2022</u> | 2021 |
|---|---------------|---------------|
| | Total | Total |
| | Unrestricted | unrestricted |
| | <u>£</u> | <u>£</u> |
| Regular church services (Sunday services and other special events) | 38,690 | 41,045 |
| Reconciliatory and outreach services | 11,075 | 11,057 |
| Sunday school for children | 4,591 | 5,389 |
| Educational support | 5,198 | 6,264 |
| Youth services | 3,983 | 4,514 |
| Total | <u>63,537</u> | <u>68,269</u> |

5. Governance and administration costs

| | <u>2022</u> | <u>2021</u> |
|---|---------------------|--------------------|
| | Total | Total |
| | Unrestricted | unrestricted |
| | £ | £ |
| Staff costs - administration | 2,769 | 2,764 |
| Church property cost for administration | 1,215 | 1,750 |
| Legal and other professional fees | 7,200 | 9,600 |
| Other administration overheads | 9,198 | 8,367 |
| | <u>20,382</u> | <u>22,481</u> |

6. Staff costs and Numbers

| | <u>2022</u> | <u>2021</u> |
|--------------------------|---------------------|--------------------|
| | Total | Total |
| | Unrestricted | unrestricted |
| | £ | £ |
| Gross salaries and wages | 53,275 | 53,275 |
| Social Security costs | 502 | 409 |
| Pension costs | 1,598 | 1,598 |
| | <u>55,375</u> | <u>55,283</u> |

The average number of employees during the year are:

| | <u>2022</u> | <u>2021</u> |
|---------------------------------|--------------------|--------------------|
| Senior Church officers | 2 | 2 |
| Assistant Church administrators | 1,5 | 1,5 |
| | <u>3.5</u> | <u>3.5</u> |

7. Trustees' expenses and remuneration

During the year ended on 31 October 2022, the trustees do not receive any kind of payment from the Charity.

8. Depreciation

| | <u>2022</u> | <u>2021</u> |
|---------------------|--------------|--------------|
| | £ | £ |
| Depreciation charge | <u>7,603</u> | <u>7,603</u> |

9. Debtors

| | <u>2022</u> | <u>2021</u> |
|-----------------------------------|---------------|---------------|
| | £ | £ |
| Gift aid tax recoverable | 20,000 | 17,234 |
| Trade debtors | - | 2,447 |
| Other debtors | 1,000 | 3,084 |
| Due from sister church | <u>-</u> | <u>-</u> |
| Total debtors due within one year | <u>21,000</u> | <u>22,765</u> |

The £20,000 Debtor balance was the Gift aid tax recoverable from HMRC of the years from 2018 to 2022 (2021: balance was £17,234).

10. Creditors

| | <u>2022</u> | <u>2021</u> |
|-------------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | - | 600 |
| Other creditors | <u>4,908</u> | <u>6,701</u> |
| Total creditors due within one year | <u>4,908</u> | <u>7,301</u> |

11. Restricted funds

There was no incoming and outgoing from restricted fund. However, the balance is capital grant received for property costs which is already expended in previous years.

| | <u>2022</u> Balance | <u>2021</u> Balance |
|---------------------------------|------------------------|------------------------|
| Community Fund: Capital funding | <u>£241,820</u> | <u>£241,820</u> |

12. Unrestricted fund

| | <u>2022</u> Total Unrestricted £ | <u>2021</u> Total Unrestricted £ |
|---|---|---|
| Opening balance November 1, 2021 | 372,855 | 206,533 |
| Add: Net surplus for the year | <u>207,828</u> | <u>166,322</u> |
| Closing balance before transfers and adjustment | 580,683 | 372,855 |
| Less: Transfer to designated fund | - | - |
| Less: adjustment depreciation | <u>-</u> | <u>-</u> |
| Closing balance as at 31 Oct 2022 | <u>580,683</u> | <u>372,855</u> |

The unrestricted fund in year 2022 is increased by £207,828 which is the net operating surplus (2021: increase by £166,322)

13. Designated fund

The designated fund for year 2022 is the same as 2021 and it comprises part of the building cost and cash.

| | <u>Balance at</u> <u>01-Nov-21</u> | <u>Cash</u> <u>surplus</u> | <u>Additions</u> | <u>Balance at</u> <u>31-Oct-22</u> |
|-----------------|---------------------------------------|-------------------------------|------------------|---------------------------------------|
| Tangible assets | £1,019,899 | - | - | £1,019,899 |
| | <u>£1,019,899</u> | <u>-</u> | | <u>£1,019,899</u> |

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

14. Analysis of net assets between funds

| | 2022 | | |
|--------------------|-----------------|--------------------|------------------|
| | Tangible | Net current | Total |
| | assets | assets | |
| £ | £ | £ | |
| Restricted funds | 241,820 | - | 241,820 |
| Designated funds | 168,739 | 851,160 | 1,019,899 |
| Unrestricted funds | - | 580,683 | 580,683 |
| | 410,559 | 1,431,843 | 1,842,402 |
| | 2021 | | |
| | Tangible | Net current | Total |
| | assets | assets | |
| £ | £ | £ | |
| Restricted funds | 241,820 | - | 241,820 |
| Designated funds | 176,342 | 843,557 | 1,019,899 |
| Unrestricted funds | | 372,855 | 372,855 |
| | 418,162 | 1,216,412 | 1,634,574 |

15. Tangible Fixed assets

| | <u>2022</u> | <u>2021</u> |
|---|-----------------------|-----------------------|
| | Total | Total |
| | £ | £ |
| Tangible assets – property | | |
| Opening balance Nov 1,2021 | 456,177 | 456,177 |
| Additions | - | - |
| Depreciation for the year | (7,603) | (7,603) |
| Cumulated depreciation adjusted | <u>(38,015)</u> | <u>(30,412)</u> |
| Net book balance as at 31 October 2022 | <u>410,559</u> | <u>418,162</u> |

A depreciation charge for 2022 was £7,603 (2021: £7,603).

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

16. Cash on hand at bank

| | <u>A/C</u> 01388630 | <u>A/C</u> 01370642 | <u>A/C</u> 21586572 | <u>A/C</u> 21642383 | 2022 <u>Total</u> | 2021 <u>Total</u> |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|
| | £ | £ | £ | £ | £ | £ |
| Opening balance as at November 1, 2021 | 692,528 | 89,690 | 118,560 | 300,040 | 1,200,949 | 986,810 |
| Incoming cash | 235,036 | 2,008 | 55,011 | 313 | 292,368 | 326,713 |
| Outgoing cash | (53,187) | - | (24,246) | - | (77,433) | (112,705) |
| Cash at hand | - | - | - | - | - | 131 |
| Closing balance as at 31 October 2022 | 874,376 | 91,697 | 149,325 | 300,353 | 1,415,751 | 1,200,949 |

17. Allocation of property and staff costs to core activities

The property and the staff have contributed towards several activities of the charity. Hence it is important to allocate the costs to appropriate activities and the following proportion has been made. The trustees believe that to the best of their knowledge the basis shown below is the best estimate they can come up given that it was impractical and costly to track the contribution of each cost categories to the activities.

| | Staff costs | Property costs |
|-------------------------------|-------------|----------------|
| Activities: | | |
| Core church service | 60% | 45% |
| Reconciliation and outreach | 20% | - |
| Sunday school | 5% | 15% |
| Education support | 5% | 20% |
| Youth service | 5% | 10% |
| Governance and administration | 5% | 10% |
| | 100% | 100% |