

CHRIST'S DAY EVANGELICAL MINISTRIES

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 October 2021

CHRIST'S DAY EVANGELICAL MINISTRIES
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CHRIST'S DAY EVANGELICAL MINISTRIES

Report of the Trustees

For the year ended 31 October 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 October 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The charity is constituted under a trust deed dated 15th August 1999 and is a registered charity 10777583.

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

- (a) The advancement of Christian faith and
- (b) Such other exclusively charitable purposes the trustees may see fit.

The church was involved in Christian outreach programmes designed to increase Christian awareness and spread the Gospel of our Lord Jesus Christ.

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN THE YEAR

The trustees are pleased to report that the charity continued to be successful spiritually by ministering to many people. There has been growth in the number of attendees and we are continuing to reach out to the local community through our youth conference, marriage and family counselling and various functions for the elderly.

FINANCIAL REVIEW

Review of the financial position

The net incoming resources for the year resulted to a deficit of £843 and all which was attributable to the general reserves of the charity.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	CHRIST'S DAY EVANGELICAL MINISTRIES
Charity registration number	1077583
Principal address	PHIBBS HOUSE 239 KING HENRYS DRIVE NEW ADDINGTON CROYDON LONDON CR0 0PS

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Miss Adedayo Oyaniran
Mr Korede Adedaja
Mr Raymond Akabi-Davis
Mrs Kikelomo Walker
Mrs Olawunmi Ehinlaye

Independent examiner	CHRIS ATKINS SERVICES ONE LIMITED OFFICE 310, ACCESS SELF STORAGE UNIT 1, MERIDIAN TRADING ESTATE 20, BUGBY'S WAY LONDON SE7 7SF
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CHRIST'S DAY EVANGELICAL MINISTRIES
Report of the Trustees Continued
For the year ended 31 October 2021

Approved by the Board of Trustees and signed on its behalf by

.....
Miss Adedayo Oyaniran (Director)

10 August 2022

CHRIST'S DAY EVANGELICAL MINISTRIES
Independent Examiners Report to the Trustees
For the year ended 31 October 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 October 2021.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 no concerns and 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.

.....
CHRIS ATKINS SERVICES ONE LIMITED
OFFICE 310, ACCESS SELF STORAGE
UNIT 1, MERIDIAN TRADING ESTATE
20, BUGBY'S WAY
LONDON
SE7 7SF

10 August 2022

CHRIST'S DAY EVANGELICAL MINISTRIES
Statement of Financial Activities
For the year ended 31 October 2021

	Notes	Unrestricted funds £	2020 £
Income and endowments from:			
Donations and legacies	2	65,398	47,733
Investments	3		
Bank interest receivable		2	12
Total		65,400	47,745
Expenditure on:			
Charitable activities	4/5		
Evangelism		(66,243)	(42,254)
Total		(66,243)	(42,254)
Net income/expenditure		(843)	5,491
Reconciliation of funds			
Total funds brought forward		9,820	1,429
Total funds carried forward		8,977	6,920

CHRIST'S DAY EVANGELICAL MINISTRIES
Statement of Financial Position
As at 31 October 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	8	1,173	1,563
		1,173	1,563
Current assets			
Cash at bank and in hand		14,204	17,457
		14,204	17,457
Creditors: amounts falling due within one year	9	(6,400)	(12,100)
Net current assets		7,804	5,357
Total assets less current liabilities		8,977	6,920
Net assets		8,977	6,920
The funds of the charity			
Unrestricted income funds	10	8,977	6,920
Total funds		8,977	6,920

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Miss Adedayo Oyaniran
Trustee
10 August 2022

CHRIST'S DAY EVANGELICAL MINISTRIES

Notes to the Financial Statements For the year ended 31 October 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

CHRIST'S DAY EVANGELICAL MINISTRIES meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Tithes & Offerings:- Income from tithe and offerings, is included in incoming resources when these are receivable.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. 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 on the following basis:

Motor vehicles	25% Reducing balance
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2. Income from donations and legacies

	2021 £	2020 £
Unrestricted funds		
Donations received	65,398	47,733
	65,398	47,733

3. Investment income

	2021 £	2020 £
Unrestricted funds		
Bank interest receivable	2	12
	2	12

CHRIST'S DAY EVANGELICAL MINISTRIES
Notes to the Financial Statements Continued
For the year ended 31 October 2021

4. Costs of charitable activities by fund type

	2021	2020
	£	£
Unrestricted funds		
Evangelism	66,243	42,254

5. Costs of charitable activities by activity type

	2021	2020
	£	£
Activities undertaken directly		
Evangelism	66,243	42,254

6. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	391	521

7. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

8. Tangible fixed assets

Cost or valuation	Fixtures and fittings £	Computer equipment £	Total £
At 01 November 2020	27,879	1,890	29,769
At 31 October 2021	27,879	1,890	29,769
Depreciation			
At 01 November 2020	26,978	1,227	28,205
Charge for year	225	166	391
At 31 October 2021	27,203	1,393	28,596
Net book values			
At 31 October 2021	676	497	1,173
At 31 October 2020	901	663	1,564

CHRIST'S DAY EVANGELICAL MINISTRIES
Notes to the Financial Statements Continued
For the year ended 31 October 2021

9. Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	5,800	11,600
Accruals and deferred income	600	500
	6,400	12,100

10. Movement in funds

Unrestricted Funds

	Balance at 01/11/2020	Incoming resources	Outgoing resources	Balance at 31/10/2021
	£	£	£	£
<i>General</i>				
General	9,820	65,400	(66,243)	8,977
	9,820	65,400	(66,243)	8,977

Unrestricted Funds - Previous year

	Balance at 01/11/2019	Incoming resources	Outgoing resources	Balance at 31/10/2020
	£	£	£	£
<i>General</i>				
General	1,429	47,745	(42,254)	6,920
	1,429	47,745	(42,254)	6,920

11. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	1,173	7,804	8,977
	1,173	7,804	8,977

CHRIST'S DAY EVANGELICAL MINISTRIES
Notes to the Financial Statements Continued
For the year ended 31 October 2021

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	1,563	5,357	6,920
	1,563	5,357	6,920

CHRIST'S DAY EVANGELICAL MINISTRIES
Detailed Statement of Financial Activities
For the year ended 31 October 2021

	2021 £	2020 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	65,398	47,733
	65,398	47,733
Investments		
Bank interest receivable	2	12
	2	12
Total incoming resources	65,400	47,745
EXPENDITURE		
Charitable activities		
Depreciation - owned assets	(391)	(521)
Rent & Rates	(26,600)	(18,786)
Evangelism & Missions	(171)	(340)
Welfare & Support	(400)	-
Donation to Charities	(670)	(640)
Consultancy Fees	(31,360)	(20,160)
Telephone	(456)	(615)
Insurance	(361)	(386)
Subscriptions & Licence	(354)	(204)
Accountancy Fee	(600)	(500)
Repairs and Renewal	(230)	-
Website Cost	-	(102)
Professional Fees	(4,650)	-
	(66,243)	(42,254)
Total resources expended	(66,243)	(42,254)
Net Expenditure	(843)	5,491