

CHRIST'S DAY EVANGELICAL MINISTRIES

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 October 2022

CHRIST'S DAY EVANGELICAL MINISTRIES  
Contents Page  
For the year ended 31 October 2022

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

# CHRIST'S DAY EVANGELICAL MINISTRIES

## Report of the Trustees For the year ended 31 October 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 October 2022. 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 Surplus of £15444.13 and all which was attributable to the general reserves of the charity.

### REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Name of Charity</b>	CHRIST'S DAY EVANGELICAL MINISTRIES
<b>Charity registration number</b>	1077583
<b>Principal address</b>	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:

Mr Korede Adedaja  
Mrs Kikelomo Walker  
Miss Gertrude Arthur  
Miss Donna Lynton

<b>Independent examiner</b>	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 2022

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

..... 30 August 2023  
Miss Donna Lynton

CHRIST'S DAY EVANGELICAL MINISTRIES  
Independent Examiners Report to the Trustees  
For the year ended 31 October 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 31 October 2022.

**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.

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

30 August 2023

CHRIST'S DAY EVANGELICAL MINISTRIES  
Statement of Financial Activities  
For the year ended 31 October 2022

	Notes	Unrestricted funds £	2021 £
<b>Income and endowments from:</b>			
Donations and legacies	2	77,788	65,398
Investments	3		
Bank interest receivable		9	2
<b>Total</b>		<b>77,797</b>	<b>65,400</b>
<b>Expenditure on:</b>			
Charitable activities	4		
Evangelism		(62,453)	(66,243)
<b>Total</b>		<b>(62,453)</b>	<b>(66,243)</b>
<b>Net income/expenditure</b>		<b>15,344</b>	<b>(843)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		8,977	9,820
<b>Total funds carried forward</b>		<b>24,321</b>	<b>8,977</b>

CHRIST'S DAY EVANGELICAL MINISTRIES  
Statement of Financial Position  
As at 31 October 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	7	9,108	1,173
		<b>9,108</b>	<b>1,173</b>
<b>Current assets</b>			
Cash at bank and in hand		16,013	14,204
		<b>16,013</b>	<b>14,204</b>
<b>Creditors: amounts falling due within one year</b>	8	(800)	(6,400)
<b>Net current assets</b>		<b>15,213</b>	<b>7,804</b>
<b>Total assets less current liabilities</b>		<b>24,321</b>	<b>8,977</b>
<b>Net assets</b>		<b>24,321</b>	<b>8,977</b>
<b>The funds of the charity</b>			
Unrestricted income funds	9	24,321	8,977
<b>Total funds</b>		<b>24,321</b>	<b>8,977</b>

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

.....  
Miss Donna Lynton  
Trustee  
30 August 2023

# CHRIST'S DAY EVANGELICAL MINISTRIES

## Notes to the Financial Statements For the year ended 31 October 2022

### 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).

#### Going concern

#### 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:

Computer equipment	25% Reducing balance
Fixtures and fittings	25% Reducing balance

### 2. Income from donations and legacies

	2022 £	2021 £
<b>Unrestricted funds</b>		
Donations received	77,788	65,398
	<b>77,788</b>	<b>65,398</b>



CHRIST'S DAY EVANGELICAL MINISTRIES  
Notes to the Financial Statements Continued  
For the year ended 31 October 2022

**3. Investment income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Bank interest receivable	9	2
	<u><b>9</b></u>	<u><b>2</b></u>

**4. Costs of charitable activities by activity type**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Activities undertaken directly</b>		
Evangelism	62,453	66,243

**5. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	3,036	391
	<u>3,036</u>	<u>391</u>

**6. Comparative for the Statement of Financial Activities**

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

CHRIST'S DAY EVANGELICAL MINISTRIES  
Notes to the Financial Statements Continued  
For the year ended 31 October 2022

**7. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Total £</b>
At 01 November 2021	27,879	1,890	29,769
Additions	4,822	6,150	10,972
At 31 October 2022	<b>32,701</b>	<b>8,040</b>	<b>40,741</b>
<b>Depreciation</b>			
At 01 November 2021	27,204	1,393	28,597
Charge for year	1,374	1,662	3,036
At 31 October 2022	<b>28,578</b>	<b>3,055</b>	<b>31,633</b>
<b>Net book values</b>			
At 31 October 2022	<b>4,123</b>	<b>4,985</b>	<b>9,108</b>
At 31 October 2021	<b>675</b>	<b>497</b>	<b>1,172</b>

**8. Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Other creditors	-	5,800
Accruals and deferred income	800	600
	<b>800</b>	<b>6,400</b>

**9. Movement in funds**

**Unrestricted Funds**

	<b>Balance at 01/11/2021 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Balance at 31/10/2022 £</b>
<i>General</i>				
General	8,977	77,797	(62,453)	24,321
	<b>8,977</b>	<b>77,797</b>	<b>(62,453)</b>	<b>24,321</b>

CHRIST'S DAY EVANGELICAL MINISTRIES  
Notes to the Financial Statements Continued  
For the year ended 31 October 2022

**Unrestricted Funds - Previous year**

	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
	<b>9,820</b>	<b>65,400</b>	<b>(66,243)</b>	<b>8,977</b>

**10. Analysis of net assets between funds**

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>			
<i>General</i>			
General	9,108	15,213	24,321
	<b>9,108</b>	<b>15,213</b>	<b>24,321</b>

**Previous year**

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

CHRIST'S DAY EVANGELICAL MINISTRIES  
Detailed Statement of Financial Activities  
For the year ended 31 October 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	77,788	65,398
	<b>77,788</b>	<b>65,398</b>
<b>Investments</b>		
Bank interest receivable	9	2
	<b>9</b>	<b>2</b>
<b>Total incoming resources</b>	<b>77,797</b>	<b>65,400</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Depreciation - owned assets	(3,036)	(391)
Rent & Rates	(24,248)	(26,600)
Evangelism & Missions	(703)	(171)
Honorarium	(700)	-
Welfare & Support	(250)	(400)
Donation to Charities	(1,220)	(670)
Consultancy Fees	(26,880)	(31,360)
Telephone	(481)	(456)
Insurance	(340)	(361)
Subscriptions & Licence	(204)	(354)
Accountancy Fee	(800)	(600)
PPS	(468)	-
Repairs and Renewal	(431)	(230)
Website Cost	(92)	-
Professional Fees	(1,200)	(4,650)
Cleaning Expenses	(150)	-
Food & Refreshments	(1,250)	-
	<b>(62,453)</b>	<b>(66,243)</b>
<b>Total resources expended</b>	<b>(62,453)</b>	<b>(66,243)</b>
<b>Net Income</b>	<b>15,344</b>	<b>(843)</b>