

CHRIST'S DAY EVANGELICAL MINISTRIES

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 October 2023

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

Report of the Trustees

For the year ended 31 October 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 October 2023. 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 £5972.63 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:

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

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 2023

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

..... 03 July 2024
Miss Gertrude Arthur

CHRIST'S DAY EVANGELICAL MINISTRIES
Independent Examiners Report to the Trustees
For the year ended 31 October 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 October 2023.

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

03 July 2024

CHRIST'S DAY EVANGELICAL MINISTRIES
Statement of Financial Activities
For the year ended 31 October 2023

	Notes	Unrestricted funds £	2022 £
Income and endowments from:			
Donations and legacies	2	79,815	77,788
Investments	3		
Bank interest receivable		158	9
Total		79,973	77,797
Expenditure on:			
Charitable activities	4/5		
Evangelism		(73,950)	(62,453)
Total		(73,950)	(62,453)
Net income		6,023	15,344
Reconciliation of funds			
Total funds brought forward		24,321	8,977
Total funds carried forward		30,344	24,321

CHRIST'S DAY EVANGELICAL MINISTRIES
Statement of Financial Position
As at 31 October 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	6,831	9,108
		6,831	9,108
Current assets			
Cash at bank and in hand		25,113	16,013
		25,113	16,013
Creditors: amounts falling due within one year	11	(1,600)	(800)
Net current assets		23,513	15,213
Total assets less current liabilities		30,344	24,321
Net assets		30,344	24,321
The funds of the charity			
Unrestricted income funds	12	30,344	24,321
Total funds		30,344	24,321

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

Miss Gertrude Arthur
Trustee

03 July 2024

CHRIST'S DAY EVANGELICAL MINISTRIES

Notes to the Financial Statements For the year ended 31 October 2023

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

	2023 £	2022 £
Unrestricted funds		
Donations received	79,815	77,788
	79,815	77,788

3. Investment income

	2023 £	2022 £
Unrestricted funds		
Bank interest receivable	158	9
	158	9

CHRIST'S DAY EVANGELICAL MINISTRIES
Notes to the Financial Statements Continued
For the year ended 31 October 2023

4. Costs of charitable activities by fund type

	2023	2022
	£	£
Unrestricted funds		
Evangelism	73,950	62,453

5. Costs of charitable activities by activity type

	2023	2022
	£	£
Activities undertaken directly		
Evangelism	73,950	62,453

6. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of owned fixed assets	2,277	3,036
	<u>2,277</u>	<u>3,036</u>

7. Particulars of employees

	2023	2022
Staff	0	0
	<u>0</u>	<u>0</u>

9. 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 2023

10. Tangible fixed assets

Cost or valuation	Fixtures and fittings £	Computer equipment £	Total £
At 01 November 2022	32,701	8,040	40,741
At 31 October 2023	32,701	8,040	40,741
Depreciation			
At 01 November 2022	28,578	3,055	31,633
Charge for year	1,031	1,246	2,277
At 31 October 2023	29,609	4,301	33,910
Net book values			
At 31 October 2023	3,092	3,739	6,831
At 31 October 2022	4,123	4,985	9,108

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,600	800
	1,600	800

12. Movement in funds

Unrestricted Funds

	Balance at 01/11/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/10/2023 £
<i>General</i>				
General	24,321	79,973	(73,950)	30,344
	24,321	79,973	(73,950)	30,344

Unrestricted Funds - Previous year

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

CHRIST'S DAY EVANGELICAL MINISTRIES
Notes to the Financial Statements Continued
For the year ended 31 October 2023

13. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	6,831	23,513	30,344
	6,831	23,513	30,344

Previous year

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

CHRIST'S DAY EVANGELICAL MINISTRIES
Detailed Statement of Financial Activities
For the year ended 31 October 2023

	2023 £	2022 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	79,815	77,788
	79,815	77,788
Investments		
Bank interest receivable	158	9
	158	9
Total incoming resources	79,973	77,797
EXPENDITURE		
Charitable activities		
Depreciation - owned assets	(2,277)	(3,036)
Rent & Rates	(25,907)	(24,248)
Evangelism & Missions	(1,580)	(703)
Honorarium	(1,000)	(700)
Welfare & Support	(1,000)	(250)
Donation to Charities	(720)	(1,220)
Consultancy Fees	(33,600)	(26,880)
Telephone	(536)	(481)
Insurance	(1,696)	(340)
Subscriptions & Licence	(404)	(204)
Accountancy Fee	(800)	(800)
PPS	-	(468)
Repairs and Renewal	(388)	(431)
Website Cost	-	(92)
Professional Fees	(1,200)	(1,200)
Bank Charges	(12)	-
Cleaning Expenses	-	(150)
Food & Refreshments	(2,130)	(1,250)
Conferences	(200)	-
Books & CDs	(500)	-
	(73,950)	(62,453)
Total resources expended	(73,950)	(62,453)
Net Income	6,023	15,344