

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

England & Wales · Charity number 1103112

Details

Status Registered

Legal form Other

Registered 2004-04-07

Register [View on the Charity Commission register](#)

Contact

Address Celestial Church of Christ
36 Eastwood Road
Rayleigh
Essex
Ss6 7jq
SS6 7JQ

Phone 01708752993

Email info@cccrehoboth.co.uk

Website <https://www.cccrehoboth.co.uk/>

Activities

Objects: (1) PROMOTE AND ADVANCE CHRISTIAN RELIGION (2) PROMOTE CHRISTIAN WORSHIP AND PROMOTE CELESTIAL CHURCH OF CHRIST CENTRES OF WORSHIP (3) PROMOTE SOCIAL ACTIVITIES AMONG PEOPLE OF THE FAITH AND TO RAISE FUNDS FOR THE CHURCH

Activities: A religious organisation that offers help to all mankind and reachout to people throughout the whole community

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£139,290	£121,790	-	-
2023-09-30	£215,586	£126,665	-	-
2022-09-30	£232,309	£86,703	-	-
2021-09-30	£270,621	£71,399	-	-
2020-09-30	£125,960	£54,968	-	-

Trustees

Name	Role	Appointed
AYOOLA DAWODU		2016-06-01
DAUDA ADEBOWALE ADEDOSU		2016-06-01
ELIZABETH ANU-OLUWAPO ALOWOSILE		2022-02-27
FEMI MIKE OGUNDELE		2022-02-27
OLUBUSOLA ADERIBIGBE		2016-06-01
OLUDOTUN ADEBOYEJO OGUNEWU		2016-06-01
OLUWABUNMI OLAJIDE		2016-06-01

Accounts

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

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CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Trustees	Mr Femi Mike Ogundele Mr Oludotun Ogunewu Mrs Ayoola Dawodu Mrs Elizabeth Anu-Oluwapo Sangobiya Mr Adebowale Adedosu Dr Oluwabunmi Olajide Mrs Olubosola Aderibigbe
Charity registered number	1103112
Principal office	36 Eastwood Road Rayleigh Essex SS6 7JQ
Accountants	GIL Accountancy Services 177 Ballens Road Chatham Kent ME5 8PG
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their annual report together with the financial statements of the Celestial Church of Christ (Rehoboth Parish) for the 1 October 2023 to 30 September 2024.

The Rehoboth Family (TRF) is a dynamic Spiritual and bible believing church. The church comprises a mixture of different races from multicultural communities.

The church is currently located at 36 Eastwood Road, Rayleigh, Essex SS6 7JQ.

Objectives and activities

. Policies and objectives

Our Vision: A growing fellowship guided and led by the Holy Spirit through the sharing of God's boundless love within the Essex community, United Kingdom and worldwide.

Our Mission:

We are a people responding to God's boundless love, guided by the Holy Spirit to:

- > Grow in faith and understanding of God's will.
- > Proclaim God's Word through worship, Bible study and prayer.
- > Nurture, care for and share our gifts and resources with the needy.
- > Welcome others to join us in sharing His love in our located community and the world at large.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

. Activities undertaken to achieve objectives

The church has several activities which are directed at achieving our aims. Our activities include bi-weekly Bible Study, Fasting and Prayer, evangelism, Sunday school and welfare.

These activities are undertaken through our various dedicated departments and ministries. Our Parish Pastor offers counselling to our members as well as members of the community. We also have social activities which bring members of the church and the community together in celebration.

. Main activities undertaken to further the Charity's purposes for the public benefit

Serving the Community

We are incorporated for Rehoboth Community Project since 2007 for services as a major contributor to reaching out to our immediate community and beyond for lofty programs.

TRF Food Bank Pantry

Launched in 2023, the TRF Food Bank Pantry has continued to make a meaningful impact within the community. Through its consistent outreach and support, the pantry has provided essential resources to individuals and families in need, reflecting the church's commitment to compassion, service, and social responsibility. It opens fortnightly.

Health and Safety

Health Talks: A series of health awareness sessions were conducted during the year, spearheaded by the Shepherd. These sessions provided valuable information and encouragement on various health-related topics, supporting the well-being of our congregation.

Defibrillator Installation: A defibrillator was purchased and is now available on-site to respond swiftly to medical

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Objectives and activities (continued)

emergencies. This vital equipment is intended to serve both the church and the wider community

Partnerships with Charity Organisations

The church holds firmly to the saying "Service to humanity is the best work of life" TRF has continued to extend itself to the communities within Essex. The church is in partnership with Saint Francis Hospice and The Blind and Sight Impaired Society (BASIS). We have also supported the Salvation Army based in Romford. From June 2023, we have been running a fortnightly food bank to support members of the community.

Financial review

. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

. Reserves policy

The Charity seeks to maintain reserves which match any obligation, such as to employees, and to ensure sustainability beyond the next quarter. The target is to build and maintain unrestricted reserves equating to three months normal expenditure

. Financial overview

The Church is mainly funded by members' donations. Our transaction records are kept by appointed non-paid members of the church.

Total receipts during the year was £139,290 (2023: £215,586). Total expenditure for the year was £121,790 (2023: £126,665). The detailed breakdown of the accounts can be found in the accompanying SOFA, balance sheet and notes.

Structure, governance and management

. Constitution

Celestial Church of Christ (Rehoboth Parish) is a registered charity, number 1103112, and is constituted under a Trust deed.

. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Statement of Trustees' responsibilities

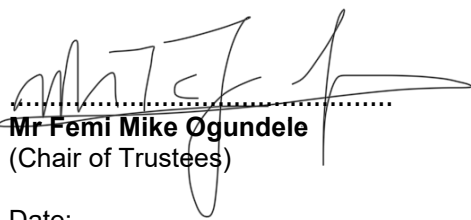
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mr Femi Mike Ogundele
(Chair of Trustees)

Date: 27/07/2025

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024

Independent Examiner's Report to the Trustees of Celestial Church of Christ (Rehoboth Parish) (the Charity)

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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 applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.

Signed:



D TABIRI

Dated: 28/07/2025

FCCA

177 Ballens Road, Chatham. ME5 8PG

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:				
Donations and legacies	3	139,290	139,290	215,586
Total income		<u>139,290</u>	<u>139,290</u>	<u>215,586</u>
Expenditure on:				
Raising funds	4	36,169	36,169	22,366
Charitable activities		85,621	85,621	104,299
Total expenditure		<u>121,790</u>	<u>121,790</u>	<u>126,665</u>
Net movement in funds		<u>17,500</u>	<u>17,500</u>	<u>88,921</u>
Reconciliation of funds:				
Total funds brought forward		853,718	853,718	764,797
Net movement in funds		17,500	17,500	88,921
Total funds carried forward		<u>871,218</u>	<u>871,218</u>	<u>853,718</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

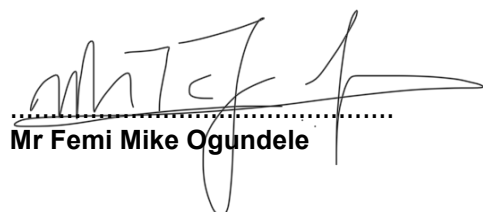
The notes on pages 8 to 17 form part of these financial statements.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	1,190,302	1,185,394
		<u>1,190,302</u>	<u>1,185,394</u>
Current assets			
Debtors	10	4,400	5,500
Cash at bank and in hand		163,386	156,875
		<u>167,786</u>	<u>162,375</u>
Current liabilities			
Creditors: amounts falling due within one year	11	(5,095)	(2,051)
Net current assets		<u>162,691</u>	<u>160,324</u>
Total assets less current liabilities		<u>1,352,993</u>	<u>1,345,718</u>
Creditors: amounts falling due after more than one year	12	(481,775)	(492,000)
Net assets excluding pension asset		<u>871,218</u>	<u>853,718</u>
Total net assets		<u><u>871,218</u></u>	<u><u>853,718</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	871,218	853,718
Total funds		<u><u>871,218</u></u>	<u><u>853,718</u></u>

The financial statements were approved and authorised for issue by the Trustees on 27/07/2025 and signed on their behalf by:


 Mr Femi Mike Ogundele

The notes on pages 8 to 17 form part of these financial statements.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. General information

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH): is a registered charity, number 1103112, and is constituted under a Trust deed.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Celestial Church of Christ (Rehoboth Parish) 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a Charity may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the Statement of financial activities, with a separate revaluation reserve being shown in the Statement of funds note.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Plant and machinery	-	20% Straight Line
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2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. Accounting policies (continued)

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	139,290	139,290
	Unrestricted funds 2023 £	Total funds 2023 £
Donations	160,405	160,405
Gift Aid receipts	55,181	55,181
	215,586	215,586

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

4. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £
Employer pension costs	627	627
Harvest expenses	8,303	8,303
Staff costs - wages and salaries	27,239	27,239
	<u>36,169</u>	<u>36,169</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Employer pension costs	456	456
Harvest expenses	472	472
Staff costs - wages and salaries	21,438	21,438
	<u>22,366</u>	<u>22,366</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Church Activities	<u>85,075</u>	<u>546</u>	<u>85,621</u>

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

5. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023 £</i>	<i>Total funds 2023 £</i>
Church Activities	104,299	104,299
	<u>104,299</u>	<u>104,299</u>

Analysis of direct costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Depreciation	1,227	-
Rent & rates	-	14,792
Printing, postage and stationery	459	582
Light & heat	8,842	10,313
Van repairs and maintenance	1,715	632
Mortgage interest	27,027	37,675
Insurance	7,481	2,478
Building repairs and maintenance	12,790	20,208
Professional fees	7,366	-
Donations	9,643	10,716
Accountancy fees	1,650	1,360
Bank and card charges	186	523
Media materials	-	500
Planning fees	-	498
General expenses	34	(478)
Telephone	1,637	1,424
Travel	2,675	-
Hospitality	200	1,000
Cleaning, Health & safety	2,143	2,076
	<u>85,075</u>	<u>104,299</u>

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

6. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,500	1,500

7. Staff costs

	2024 £	2023 £
Wages and salaries	27,239	21,438
	27,239	21,438

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Staff	1	1

No employee received remuneration amounting to more than £60,000 in either year.

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 30 September 2024, no Trustee expenses have been incurred (2023 - £NIL).

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

9. Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost or valuation			
At 1 October 2023	1,185,394	-	1,185,394
Additions	-	6,135	6,135
At 30 September 2024	<u>1,185,394</u>	<u>6,135</u>	<u>1,191,529</u>
Depreciation			
Charge for the year	-	1,227	1,227
At 30 September 2024	<u>-</u>	<u>1,227</u>	<u>1,227</u>
Net book value			
At 30 September 2024	<u>1,185,394</u>	<u>4,908</u>	<u>1,190,302</u>
At 30 September 2023	<u>1,185,394</u>	<u>-</u>	<u>1,185,394</u>

10. Debtors

	2024 £	2023 £
Due within one year		
Other debtors - Loan to Sister Parish	-	5,500
Member loans	4,400	-
	<u>4,400</u>	<u>5,500</u>

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

11. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,906	550
Pension fund loan payable	189	1
Accruals and deferred income	3,000	1,500
	<u>5,095</u>	<u>2,051</u>

12. Creditors: Amounts falling due after more than one year

	2024 £	2023 £
Other loans	<u>481,775</u>	<u>492,000</u>

13. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>163,386</u>	<u>156,875</u>

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

14. Statement of funds

Statement of funds - current year

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
Unrestricted funds				
General Funds - all funds	853,718	139,290	(121,790)	871,218

Statement of funds - prior year

	<i>Balance at 1 October 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 September 2023 £</i>
Unrestricted funds				
General Funds - all funds	764,797	215,586	(126,665)	853,718

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,190,302	1,190,302
Current assets	167,786	167,786
Creditors due within one year	(5,095)	(5,095)
Creditors due in more than one year	(481,775)	(481,775)
Total	871,218	871,218

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	1,185,394	1,185,394
Current assets	162,375	162,375
Creditors due within one year	(2,051)	(2,051)
Creditors due in more than one year	(492,000)	(492,000)
Total	853,718	853,718

Accounts

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

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FOR THE YEAR ENDED 30 SEPTEMBER 2023**

Trustees	Mr Femi Mike Ogundele Mr Oludotun Ogunewu Mrs Ayoola Dawodu Mrs Elizabeth Anu-Oluwapo Sangobiya Mr Adebowale Adedosu Dr Oluwabunmi Olajide Mrs Olubosola Aderibigbe
Charity registered number	1103112
Principal office	13 Bridge Close Romford RM7 0AU
Accountants	GIL Accountancy Services 177 Ballens Road Chatham Kent ME5 8PG
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their annual report together with the financial statements of the Celestial Church of Christ (Rehoboth Parish) for the 1 October 2022 to 30 September 2023.

The Rehoboth Family (TRF) is a dynamic Spiritual and bible believing church. The church comprises a mixture of different races from multicultural communities.

The church is currently located at 36 Eastwood Road, Rayleigh, Essex SS6 7JQ.

Objectives and activities

. Policies and objectives

Our Vision: A growing fellowship guided and led by the Holy Spirit through the sharing of God's boundless love within the Essex community, United Kingdom and worldwide.

Our Mission:

We are a people responding to God's boundless love, guided by the Holy Spirit to:

- > Grow in faith and understanding of God's will.
- > Proclaim God's Word through worship, Bible study and prayer.
- > Nurture, care for and share our gifts and resources with the needy.
- > Welcome others to join us in sharing His love in our located community and the world at large.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

. Activities undertaken to achieve objectives

The church has several activities which are directed at achieving our aims. Our activities include bi-weekly Bible Study, Fasting and Prayer, evangelism, Sunday school and welfare.

These activities are undertaken through our various dedicated departments and ministries. Our Parish Pastor offers counselling to our members as well as members of the community. We also have social activities which bring members of the church and the community together in celebration.

. Main activities undertaken to further the Charity's purposes for the public benefit

Serving the Community

We are incorporated for Rehoboth Community Project since 2007 for services as a major contributor to reaching out to our immediate community and beyond for lofty programs.

The church has a food bank team put in place for the general public. We also encourage the public to take part in our regular social activities set up within the church premises. We have PlayStation, board games (Chess, scrabble, Ludo, etc.).

Partnerships with Charity Organisations

The church holds firmly to the saying "Service to humanity is the best work of life" TRF has continued to extend itself to the communities within Essex. The church is in partnership with Saint Francis Hospice and The Blind and Sight Impaired Society (BASIS). We have also supported the Salvation Army based in Romford. From June 2023, we have been running a fortnightly food bank to support members of the community.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Achievements and performance

Financial review

. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

. Reserves policy

The Charity seeks to maintain reserves which match any obligation, such as to employees, and to ensure sustainability beyond the next quarter. The target is to build and maintain unrestricted reserves equating to three months normal expenditure

. Financial overview

The Church is mainly funded by members' donations. Our transaction records are kept by appointed non-paid members of the church.

Total receipts during the year was £215,586,309 (2022: £232,309). Total expenditure for the year was £126,665 (2022: £86,703). The detailed breakdown of the accounts can be found in the accompanying SOFA, balance sheet and notes.

Structure, governance and management

. Constitution

Celestial Church of Christ (Rehoboth Parish) is a registered charity, number 1103112, and is constituted under a Trust deed.

. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Femimikeogundele

.....
Mr Femi Mike Ogundele
(Chair of Trustees)

Date: 30.08.2024

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023

Independent Examiner's Report to the Trustees of Celestial Church of Christ (Rehoboth Parish) (the Charity)

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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 applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.

Signed:



Dated: 30.08.2024

D TABIRI

FCCA

177 Ballens Road, Chatham. ME5 8PG

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:				
Donations and legacies	3	215,586	215,586	232,309
Total income		<u>215,586</u>	<u>215,586</u>	<u>232,309</u>
Expenditure on:				
Raising funds	4	22,366	22,366	19,797
Charitable activities		104,299	104,299	66,906
Total expenditure		<u>126,665</u>	<u>126,665</u>	<u>86,703</u>
Net movement in funds		<u>88,921</u>	<u>88,921</u>	<u>145,606</u>
Reconciliation of funds:				
Total funds brought forward		764,797	764,797	619,191
Net movement in funds		88,921	88,921	145,606
Total funds carried forward		<u>853,718</u>	<u>853,718</u>	<u>764,797</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 16 form part of these financial statements.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	1,185,394	1,007,344
		<u>1,185,394</u>	<u>1,007,344</u>
Current assets			
Debtors	10	5,500	12,600
Cash at bank and in hand		156,875	238,398
		<u>162,375</u>	<u>250,998</u>
Creditors: amounts falling due within one year	11	(2,051)	(1,545)
Net current assets		<u>160,324</u>	<u>249,453</u>
Total assets less current liabilities		<u>1,345,718</u>	<u>1,256,797</u>
Creditors: amounts falling due after more than one year	12	(492,000)	(492,000)
Net assets excluding pension asset		<u>853,718</u>	<u>764,797</u>
Total net assets		<u><u>853,718</u></u>	<u><u>764,797</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	853,718	764,797
Total funds		<u><u>853,718</u></u>	<u><u>764,797</u></u>

The financial statements were approved and authorised for issue by the Trustees on 30.08.2024 and signed on their behalf by:

Femimikeogundele

.....
Mr Femi Mike Ogundele

The notes on pages 8 to 16 form part of these financial statements.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. General information

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH): is a registered charity, number 1103112, and is constituted under a Trust deed.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Celestial Church of Christ (Rehoboth Parish) 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a Charity may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the Statement of financial activities, with a separate revaluation reserve being shown in the Statement of funds note.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

2. Accounting policies (continued)

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	160,405	160,405
Gift Aid receipts	55,181	55,181
	215,586	215,586
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	181,710	181,710
Gift Aid receipts	50,599	50,599
	232,309	232,309

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

4. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £
Employer pension costs	456	456
Harvest expenses	472	472
Staff costs - wages and salaries	21,438	21,438
	<u>22,366</u>	<u>22,366</u>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Employer pension costs	595	595
Harvest expenses	3,000	3,000
Staff costs - wages and salaries	16,202	16,202
	<u>19,797</u>	<u>19,797</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Total funds 2023 £
Church Activities	104,299	104,299

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

5. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2022 £</i>	<i>Total funds 2022 £</i>
Church Activities	66,906	66,906
	<u>66,906</u>	<u>66,906</u>

Analysis of direct costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Rent & rates	14,792	38,700
Printing, postage and stationery	582	179
Light & heat	10,313	9,653
Van repairs and maintenance	632	567
Church and Ministry materials	-	367
Mortgage interest	37,675	-
Insurance	2,478	2,287
Building repairs and maintenance	20,208	-
Professional fees	-	5,963
Donations	10,716	-
Accountancy fees	1,360	1,250
Bank and card charges	523	684
Media materials	500	-
Planning fees	498	63
General expenses	(478)	475
Telephone	1,424	1,534
Travel	-	1,113
Hospitality	1,000	320
Cleaning, Health & safety	2,076	2,923
Training	-	828
	<u>104,299</u>	<u>66,906</u>

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

6. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,500	1,250

7. Staff costs

	2023 £	2022 £
Wages and salaries	21,438	16,202
	21,438	16,202

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Staff	1	1

No employee received remuneration amounting to more than £60,000 in either year.

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 30 September 2023, no Trustee expenses have been incurred (2022 - £NIL).

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

9. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 October 2022	1,007,344
Additions	178,050
At 30 September 2023	1,185,394
Net book value	
At 30 September 2023	1,185,394
At 30 September 2022	1,007,344

10. Debtors

	2023 £	2022 £
Due within one year		
Other debtors - Loan to Sister Parish	5,500	12,600
	5,500	12,600

11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	550	237
Pension fund loan payable	1	58
Accruals and deferred income	1,500	1,250
	2,051	1,545

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

12. Creditors: Amounts falling due after more than one year

	2023	<i>2022</i>
	£	<i>£</i>
Other loans	492,000	<i>492,000</i>

13. Financial instruments

	2023	<i>2022</i>
	£	<i>£</i>
Financial assets		
Financial assets measured at fair value through income and expenditure	156,875	<i>238,398</i>

14. Statement of funds

Statement of funds - current year

	Balance at 1 October 2022	Income	Expenditure	Balance at 30 September 2023
	£	£	£	£
Unrestricted funds				
General Funds - all funds	764,797	215,586	(126,665)	853,718

Statement of funds - prior year

	<i>Balance at 1 October 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 September 2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Unrestricted funds				
General Funds - all funds	<i>619,191</i>	<i>232,309</i>	<i>(86,703)</i>	<i>764,797</i>

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,185,394	1,185,394
Current assets	162,375	162,375
Creditors due within one year	(2,051)	(2,051)
Creditors due in more than one year	(492,000)	(492,000)
Difference	-	1
Total	853,718	853,718

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,007,344	1,007,344
Current assets	250,998	250,998
Creditors due within one year	(1,545)	(1,545)
Creditors due in more than one year	(492,000)	(492,000)
Total	764,797	764,797

Accounts

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

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CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Trustees	Mr Femi Mike Ogundele (appointed 27 February 2022) Mr Oludotun Ogunewu Mrs Ayoola Dawodu Mrs Elizabeth Anu-Oluwapo Sangobiya (appointed 27 February 2022) Mr Adebowale Adedosu Dr Oluwabunmi Olajide Mrs Olubosola Aderibigbe
Charity registered number	1103112
Principal office	13 Bridge Close Romford RM7 0AU
Accountants	GIL Accountancy Services 177 Ballens Road Chatham Kent ME5 8PG
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their annual report together with the financial statements of the Celestial Church of Christ (Rehoboth Parish) for the 1 October 2021 to 30 September 2022.

The Rehoboth Family (TRF) is a dynamic Spiritual and bible believing church. The church comprises a mixture of different races from multicultural communities.

The church is currently located at 36 Eastwood Road, Rayleigh, Essex SS6 7JQ.

Objectives and activities

. Policies and objectives

Our Vision: A growing fellowship guided and led by the Holy Spirit through the sharing of God's boundless love within the Essex community and worldwide.

Our Mission:

We are a people responding to God's boundless love, guided by the Holy Spirit to:

- > Grow in faith and understanding of God's will.
- > Proclaim God's Word through worship, Bible study and prayer.
- > Nurture, care for and share our gifts and resources with the needy.
- > Welcome others to join us in sharing His love in our located community and the world at large.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

. Activities undertaken to achieve objectives

The church has several activities which are directed at achieving our aims. Our activities include bi-weekly Bible Study, Fasting and Prayer, evangelism, Sunday school and welfare.

These activities are undertaken through our various dedicated departments and ministries. Our Parish Pastor offers counselling to our members as well as members of the community. We also have social activities which bring members of the church and the community together in celebration.

. Main activities undertaken to further the Charity's purposes for the public benefit

Serving the Community

We are incorporated for Rehoboth Community Project since 2007 for services as a major contributor to reaching out to our immediate community and beyond for lofty programs. The church has a food bank team put in place for the general public. We encouraged the public to take part in our regular social activities set up within the church premises. We have billiard and table tennis tables, PlayStation, board games (Chess, scrabble, Ludo, etc.), and a boxing bag.

During the Covid 19 pandemic, a Covid relief fund was set up for church members - the elderly, single parents and other vulnerable members. Grants were provided to sustain church member during this difficult time. A support line was also set up to provide moral/emotional support and pastoral care for church members and members of the community.

Partnerships with Charity Organisations

The church holds firmly to the saying "Service to humanity is the best work of life" TRF has continued to extend itself to the communities within Essex. The church is in partnership with Saint Francis Hospice and The Blind and Sight Impaired Society (BASIS). We have also supported the Salvation Army based in Romford. Yearly, we also do food banks for the less privileged in our community.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

Achievements and performance

Financial review

. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

. Reserves policy

The Charity seeks to maintain reserves which match any obligation, such as to employees, and to ensure sustainability beyond the next quarter. The target is to build and maintain unrestricted reserves equating to three months normal expenditure

. Financial overview

The Church is mainly funded by members' donations. Our transaction records are kept by appointed non-paid members of the church.

Total receipts during the year was £232,309 (2021: £270,621). Total expenditure for the year was £86,703 (2021: £71,399). The detailed breakdown of the accounts can be found in the accompanying SOFA, balance sheet and notes.

Structure, governance and management

. Constitution

Celestial Church of Christ (Rehoboth Parish) is a registered charity, number 1103112, and is constituted under a Trust deed.

. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Mr Oludotun Ogunewu
(Chair of Trustees)

Date: 20 July 2023

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

Independent Examiner's Report to the Trustees of Celestial Church of Christ (Rehoboth Parish) (the Charity)

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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 applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.

Signed: *D Tabiri*

Dated: 20 July 2023

D TABIRI

FCCA

177 Ballens Road, Chatham. ME5 8PG

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from:				
Donations and legacies	3	232,309	232,309	270,621
Total income		<u>232,309</u>	<u>232,309</u>	<u>270,621</u>
Expenditure on:				
Raising funds	4	19,797	19,797	22,765
Charitable activities	5	66,906	66,906	48,634
Total expenditure		<u>86,703</u>	<u>86,703</u>	<u>71,399</u>
Net movement in funds		<u>145,606</u>	<u>145,606</u>	<u>199,222</u>
Reconciliation of funds:				
Total funds brought forward		619,191	619,191	419,969
Net movement in funds		145,606	145,606	199,222
Total funds carried forward		<u>764,797</u>	<u>764,797</u>	<u>619,191</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 16 form part of these financial statements.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	1,007,344	-
		<u>1,007,344</u>	<u>-</u>
Current assets			
Debtors	10	12,600	12,600
Cash at bank and in hand		238,398	607,841
		<u>250,998</u>	<u>620,441</u>
Creditors: amounts falling due within one year	11	(1,545)	(1,250)
Net current assets		<u>249,453</u>	<u>619,191</u>
Total assets less current liabilities		<u>1,256,797</u>	<u>619,191</u>
Creditors: amounts falling due after more than one year	12	(492,000)	-
Net assets excluding pension asset		<u>764,797</u>	<u>619,191</u>
Total net assets		<u><u>764,797</u></u>	<u><u>619,191</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	764,797	619,191
Total funds		<u><u>764,797</u></u>	<u><u>619,191</u></u>

The financial statements were approved and authorised for issue by the Trustees on 20 July 2023 and signed on their behalf by:

.....
Mr Oludotun Ogunewu

The notes on pages 8 to 16 form part of these financial statements.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. General information

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH): is a registered charity, number 1103112, and is constituted under a Trust deed.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Celestial Church of Christ (Rehoboth Parish) 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	1% Straight line
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2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. Accounting policies (continued)

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	181,710	181,710
Gift Aid receipts	50,599	50,599
	232,309	232,309

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	238,250	238,250
Grants	11,071	11,071
Gift Aid receipts	21,300	21,300
	270,621	270,621

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

4. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £
Employer pension costs	595	595
Harvest expenses	3,000	3,000
Staff costs - wages and salaries	16,202	16,202
	<u>19,797</u>	<u>19,797</u>

	Unrestricted funds 2021 £	Total funds 2021 £
Harvest expenses	6,281	6,281
Staff costs - wages and salaries	16,484	16,484
	<u>22,765</u>	<u>22,765</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £
Church Activities	<u>66,906</u>	<u>66,906</u>

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

5. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2021 £</i>	<i>Total funds 2021 £</i>
Church Activities	48,634	48,634
	<u>48,634</u>	<u>48,634</u>

Analysis of direct costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Rent & rates	38,700	26,794
Printing, postage and stationery	179	1,555
Light & heat	9,653	8,908
Van repairs and maintenance	567	373
Church and Ministry materials	367	287
Insurance	2,287	364
Building repairs and maintenance	-	1,096
Professional fees	5,963	2,593
Accountancy fees	1,250	1,250
Bank and card charges	684	484
Media materials	-	622
Planning fees	63	2,377
General expenses	475	692
Telephone	1,534	1,239
Travel	1,113	-
Hospitality	320	-
Cleaning, Health & safety	2,923	-
Training	828	-
	<u>66,906</u>	<u>48,634</u>

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

6. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,250	1,250

7. Staff costs

	2022 £	2021 £
Wages and salaries	16,202	16,484
	16,202	16,484

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Staff	1	1

No employee received remuneration amounting to more than £60,000 in either year.

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 30 September 2022, no Trustee expenses have been incurred (2021 - £NIL).

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

9. Tangible fixed assets

	Freehold property £
Cost or valuation	
Additions	1,007,344
At 30 September 2022	1,007,344
Net book value	
At 30 September 2022	1,007,344
At 30 September 2021	-

10. Debtors

	2022 £	2021 £
Due within one year		
Other debtors - Loan to Sister Parish	12,600	12,600
	12,600	12,600

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	237	-
Pension fund loan payable	58	-
Accruals and deferred income	1,250	1,250
	1,545	1,250

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

12. Creditors: Amounts falling due after more than one year

	2022	<i>2021</i>
	£	£
Other loans	492,000	-

13. Financial instruments

	2022	<i>2021</i>
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	238,398	607,841

14. Statement of funds

Statement of funds - current year

	Balance at 1 October 2021	Income	Expenditure	Balance at 30 September 2022
	£	£	£	£
Unrestricted funds				
General Funds - all funds	619,191	232,309	(86,703)	764,797

Statement of funds - prior year

	<i>Balance at 1 October 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 September 2021</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Unrestricted funds				
General Funds - all funds	<i>419,969</i>	<i>270,621</i>	<i>(71,399)</i>	<i>619,191</i>

CELESTIAL CHURCH OF CHRIST (REHOBOTH PARISH)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,007,344	1,007,344
Current assets	250,998	250,998
Creditors due within one year	(1,545)	(1,545)
Creditors due in more than one year	(492,000)	(492,000)
Total	764,797	764,797

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	620,441	620,441
Creditors due within one year	(1,250)	(1,250)
Total	619,191	619,191

Accounts

**CELESTIAL CHURCH OF CHRIST
REHOBOTH PARISH
ACCOUNTS
30TH SEPTEMBER 2021**

**EMMANUEL STEPHENS & CO.
CHARTERED ACCOUNTANTS, BUSINESS ADVISERS & CONSULTANTS
62 BEECHWOOD ROAD, LONDON E8 3DY**

CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH
Report and Accounts for the year ended 30th September 2021

CHARITY REGISTRATION NUMBER IN ENGLAND AND WALES
1103112

EMMANUEL STEPHENS & CO.
CHARTERED ACCOUNTANTS, BUSINESS ADVISERS, & CONSULTANTS.

CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH

Reports and Accounts

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CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH

Charity Information

THE MANAGEMENT COMMITTEE:

Trustees

Mr. Olajide Kotun	Chairman/Principal Trustee
Mr. Oladotun Ogunewu	
Mrs. Ayoola Dawodu	Treasurer
Mr. Olusola Taiwo	Secretary
Mr Adebawale Adedosu	
Mr Oluwabunmi Olajide	
Mrs Funmilayo Adewunmi	
Mr. Olatokunboh Otit	
Mrs Olubusola Aderibigbe	

Charity Registration No:
1103112

BUSINESS OFFICE
13 Bridge Close
Romford
RM7 0AU

BANKERS

Barclays Bank PLC
1 Churchill Place
London
E14 5HP

ACCOUNTANTS

EMMANUEL STEPHENS & CO.
62 BEECHWOOD ROAD
LONDON E8 3DY

CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH

REPORT OF THE TRUSTEES TO MEMBERS OF THE CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH

The Trustees present their report and Accounts for the year ended 30th September 2021. Celestial Church of Christ Rehoboth Parish is a registered charity with the overall mission of spreading the Christian faith, alleviating poverty and reaching out to those that are marginalised in the society at large.

This year throws a lot of challenges at us in our search for a Church premises.

We searched, bided, made offers but did not get what we wanted hence we have renewed efforts in prayers and search for a befitting Church premises. During this financial year, we had series of fund raising events so as to meet the prices of Church buildings that we identified.

There was tremendous support financially from our members towards increasing our bank balance as we prepare ourselves for an event purchase. However, the intended property was sold to another organisation while our search continues and will be renewed.

This financial year has been really challenging and we had to make sure that the ministry is run well as normal even when we had to increase expenditure in some areas.

There has been more positive changes to the administration of the various departments in the Church with the appointment of a new board of trustee and the focus of the ministry towards securing a permanent place of worship.

Every effort is made towards increasing the funds and to train and develop the youth.

Our community development program has taken a greater and more positive direction by involving and engaging with other charities and focussing on helping the less privileged in the society.

We hope to engage more with the youth and vulnerable for training, societal and community development.

Our focus will continue to find ways of increasing membership and also the raise funds to secure a permanent worshipping for the Church.

Lets us not forget our primary aim of winning souls for God. Any empty seat besides you will have to be filled by God's people and you and I have a part to play in making this possible. We need to do more in terms of membership, welcoming new members and also caring for ourselves.

Testimonies have continued to flow throughout the year and we will continue to testify to the goodness of God in the coming year (Amen).

We have effectively established our family fun day and Xmas party into our yearly programme with that all positive response from all members.

We shall in the coming years begin to look into seeking a permanent place of worship for the Lord members crave for.



Olajide Kotun
Trustee

CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH

I report on the accounts of the Trust for the period ended 30th September 2021, Which are set out on pages 3 to 6.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

As the Charity's Trustees, you are responsible for the preparation of the Account: you consider that the audit requirement of section 43(2) of the Charities Act 1993 ("the Act") does not apply. It is my responsibility to:

- . Examine the accounts under section 145 of the 2011 Act;
- . to follow the procedure s laid down in the general Directions given by the Charity Commission under section 145(5) of the 2011 Act;
- . 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 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 matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - * to keep accounting records in accordance with section 130 of the 2011 Act, and
 - * to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.have not been met: or
2. to which, in my opinion, attention be drawn to enable a proper understanding of the accounts to be reached.

Emmanuel Stephens LG

Emmanuel Stephens & Co.
Chartered Accountants,
Business Advisers & Consultants
62 Beechwood Road
London
E8 3DY

EMMANUEL STEPHENS & CO
62 BEECHWOOD ROAD
LONDON E8 3DY
TEL: 020 7683 7400
FAX: 020 7683 7401

CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH

Statement of Financial Activities for the year ended 30th September 2020

	Notes	Unrestricted £	2021 Restricted £	Total £	2020 £
Incoming Resources					
Tithes, Offerings & Similar Incoming Resources	1	229,890	-	229,890	102,470
Gift Aid Receivable		21,300		21,300	23,480
Grant		11,071		11,071	
Card Collection		8,360			
Total Incoming Resources		270,621	-	262,261	125,950
Charitable Resources Expended					
Direct Charitable expenses	2	21,233		21,233	14,257
Management & Administration	4	50,166		50,166	40,711
Total Resources expended		71,399	-	71,399	54,968
Net Incoming Resources for the year		199,222	-	199,222	70,992
Funds Brought Forward		419,969	-	419,969	419,968
Fund Balances carried forward		619,191	-	619,191	490,960

All disclosures relate to the continuing operations. There are no recognised gains or losses other than those disclosed above.

CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH
Balance sheet as at 30th September 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Fixed Assets	9	-	-
CURRENT ASSETS			
Debtors & Prepayment		12,600	-
Cash in Hand/ Bank		607,841	408,619
		<u>620,441</u>	<u>421,219</u>
LIABILITIES			
Amount falling due within one year	6	(1,250)	(1,250)
NET CURRENT ASSETS		<u>619,191</u>	<u>419,969</u>
NET ASSETS		<u><u>619,191</u></u>	<u><u>419,969</u></u>
ACCUMULATED FUNDS			
Unrestricted	7	619,191	188,402
Restricted	8	-	231,567
		<u><u>619,191</u></u>	<u><u>419,969</u></u>

Approved by the Trustees and Signed on their behalf:

OLAJIDE KOTUN



CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH
Notes to the financial statements for the year ended 30th September 2021

ACCOUNTING POLICIES

The accounts have been prepared in compliance with the statement of Recommended Practice (SORP): Accounting for Charities.

1. GRANTS, DONATIONS ETC

These are recognised in full in the Statement of Financial Activities in the period in which they are received.

2. DIRECT CHARITABLE EXPENDITURE

This comprises all expenditure directly related to the objects of the of the charity. It also includes the expenditure in support of that activity where material.

	2021	2020
	£	£
Donations	-	-
Shepherds Allowance	14,952	13,457
Church Picnic/School Expenses	-	-
Harvest expenses	6,281	-
Pastoral Returns	-	800
	<u>21,233</u>	<u>14,257</u>

3. Debtors

	2021	2020
	£	£
Lending to Sister Parishes	12,600	12,600
	<u>12,600</u>	<u>12,600</u>

The loan was made to secure the lease of the premises used by the sister parish.

4. MANAGEMENT AND ADMINISTRATION

	2021	2020
	£	£
Rent & Rates	26,794	14,675
Stationeries & Postage	1,555	654
Light & Heat	8,908	6,678
Van Maintenance	373	289
Church Materials	287	3,985
Depreciation	-	-
Insurance	364	1,176
Buiding Repairs	1,096	321
Professional fee	2,593	3,010
Water Rate	-	976
Accountancy fees	1,250	1,250
Bank & Card Charges	484	-
Media Materials	622	-
Planninig fees	2,377	-
General Expenses	692	-
Tax & NI	1,532	824
Telephone	1,239	1,481
	<u>50,166</u>	<u>35,318</u>

5. DEPRECIATION

This has been provided at the following rates in order to write off the assets over their estimated useful lives

Leasehold Property	6.67%
Motor Van	25%
Musical Instrument	25%
Furniture & Fittings	25%
Computer Equipment	25%
Recording Equipment	25%

6. LIABILITIES

This represent the accountancy fees payable

	2021	2020
	£	£
Accountancy Fees	1,250	1,250
	<u>1,250</u>	<u>1,250</u>

7. UNRESTRICTED FUNDS

These are grants and donations received or receivable for the objects of the charity without restrictions as to purpose but are available as general funds.

8. RESTRICTED FUNDS

Restricted funds are used for the purpose as specified by the donor. Expenditure that meets these criteria is identified to the fund.

9. FIXED ASSETS

	Leasehold Property	Motor Van	Furniture & Fittings	Computer/ Recording Equipment	Total
	£	£	£	£	£
COST/VALUE					
At 1 October 2020	44,700	33,906	2,620	11,085	92,311
Additions	-	-	-	-	-
At 30 September 2021	<u>44,700</u>	<u>33,906</u>	<u>2,620</u>	<u>11,085</u>	<u>92,311</u>
DEPRECIATION					
At 1 October 2020	44,700	33,906	2,620	11,085	92,311
Charge for the year	-	-	0	0	-
At 30 September 2021	<u>44,700</u>	<u>33,906</u>	<u>2,620</u>	<u>11,085</u>	<u>92,311</u>
Net Book Value					
At 30 September 2021	<u>0</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>0</u>
At 30 September 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Accounts

**CELESTIAL CHURCH OF CHRIST
REHOBOTH PARISH
ACCOUNTS
30TH SEPTEMBER 2020**

**EMMANUEL STEPHENS & CO.
CHARTERED ACCOUNTANTS, BUSINESS ADVISERS & CONSULTANTS
62 BEECHWOOD ROAD, LONDON E8 3DY**

CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH
Report and Accounts for the year ended 30th September 2020

CHARITY REGISTRATION NUMBER IN ENGLAND AND WALES
1103112

EMMANUEL STEPHENS & CO.
CHARTERED ACCOUNTANTS, BUSINESS ADVISERS, & CONSULTANTS.

CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH

Reports and Accounts

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CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH

Charity Information

THE MANAGEMENT COMMITTEE:

Trustees

Mr. Olajide Kotun	Chairman/Principal Trustee
Mr. Oladotun Ogunewu	
Mrs. Ayoola Dawodu	Treasurer
Mr. Olusola Taiwo	Secretary
Mr Adebowale Adedosu	
Mr Oluwabunmi Olajide	
Mrs Funmilayo Adewunmi	
Mr. Olatokunboh Otit	
Mrs Olubusola Aderibigbe	

Charity Registration No:
1103112

BUSINESS OFFICE

13 Bridge Close
Romford
RM7 0AU

BANKERS

Barclays Bank PLC
1 Churchill Place
London
E14 5HP

ACCOUNTANTS

EMMANUEL STEPHENS & CO.
62 BEECHWOOD ROAD
LONDON E8 3DY

CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH

I report on the accounts of the Trust for the period ended 30th September 2020, Which are set out on pages 3 to 6.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

As the Charity's Trustees, you are responsible for the preparation of the Account: you consider that the audit requirement of section 43(2) of the Charities Act 1993 ("the Act") does not apply. It is my responsibility to:

- . Examine the accounts under section 145 of the 2011 Act;
- . to follow the procedure s laid down in the general Directions given by the Charity Commission under section 145(5) of the 2011 Act;
- . to state whether particulat 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 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 matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - * to keep accounting records in accordance with section 130 of the 2011 Act, and
 - * to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.have not been met: or
2. to which, in my opinion, attention be drawn to enable a proper understanding of the accounts to be reached.

Emmanuel Stephens & Co
Emmanuel Stephens & Co.
Chartered Accountants,
Business Advisers & Consultants
62 Beechwood Road
London
E8 3DY

CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH

Statement of Financial Activities for the year ended 30th September 2020

	Notes	Unrestricted £	2020 Restricted £	Total £	2019 £
Incoming Resources					
Tithes, Offerings &	1				
Similar Incoming Resources		102,470	-	102,470	110,096
Gift Aid Receivable		23,490		23,490	33,144
Total Incoming Resources		125,960	-	125,960	143,240
 Charitable Resources Expended					
Direct Charitable expenses	2	14,257		14,257	22,623
Management & Administration	4	40,711		40,711	62,533
Total Resources expended		54,968	-	54,968	85,156
 Net Incoming Resources for the year		70,992	-	70,992	58,084
Funds Brought Forward		348,978	-	348,978	290,894
Fund Balances carried forward		419,970	-	419,970	348,978

All disclosures relate to the continuing operations. There are no recognised gains or losses other than those disclosed above.

CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH

Balance sheet as at 30th September 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible Fixed Assets	9	-	5,393
CURRENT ASSETS			
Debtors & Prepayment		12,600	12,600
Cash in Hand/ Bank		408,619	332,235
		<u>421,219</u>	<u>344,835</u>
LIABILITIES			
Amount falling due within one year	6	(1,250)	(1,250)
NET CURRENT ASSETS		<u>419,969</u>	343,585
NET ASSETS		<u><u>419,969</u></u>	<u><u>348,978</u></u>
ACCUMULATED FUNDS			
Unrestricted	7	419,970	151,812
Restricted	8	-	197,166
		<u><u>419,970</u></u>	<u><u>348,978</u></u>

Approved by the Trustees and Signed on their behalf:



OLAJIDE KOTUN

CELESTIAL CHURCH OF CHRIST REHOBOTH PARISH
Notes to the financial statements for the year ended 30th September 2020

ACCOUNTING POLICIES

The accounts have been prepared in compliance with the statement of Recommended Practice (SORP): Accounting for Charities.

1. GRANTS, DONATIONS ETC

These are recognised in full in the Statement of Financial Activities in the period in which they are received.

2. DIRECT CHARITABLE EXPENDITURE

This comprises all expenditure directly related to the objects of the of the charity. It also includes the expenditure in support of that activity where material.

	2020	2019
	£	£
Donations	-	3,300
Shepherds Allowance	13,457	15,394
Church Picnic/School Expenses	-	-
Harvest expenses	-	2,929
Pastoral Returns	800	1,000
	<u>14,257</u>	<u>22,623</u>

3. Debtors

	2020	2019
	£	£
Lending to Sister Parishes	12,600	12,600
	<u>12,600</u>	<u>12,600</u>

The loan was made to secure the lease of the premises used by the sister parish.

4. MANAGEMENT AND ADMINISTRATION

	2020	2019
	£	£
Rent & Rates	14,675	27,623
Stationeries & Postage	654	3,427
Light & Heat	6,678	10,038
Van Maintenance	289	260
Church Materials	3,985	3,540
Depreciation	5,393	2,393
Insurance	1,176	1,097
Buiding Repairs	321	1,682
Professional fee	3,010	5,253
Water Rate	976	2,228
Accountancy fees	1,250	1,250
Tax & NI	824	2,051
Telephone	1,481	1,691
	<u>40,711</u>	<u>62,533</u>

5. DEPRECIATION

This has been provided at the following rates in order to write off the assets over their estimated useful lives

Leasehold Property	6.67%
Motor Van	25%
Musical Instrument	25%
Furniture & Fittings	25%
Computer Equipment	25%
Recording Equipment	25%

6. LIABILITIES

This represent the accountancy fees payable

	2020	2019
	£	£
Accountancy Fees	1,250	1,250
	<u>1,250</u>	<u>1,250</u>

7. UNRESTRICTED FUNDS

These are grants and donations received or receivable for the objects of the charity without restrictions as to purpose but are available as general funds.

8. RESTRICTED FUNDS

Restricted funds are used for the purpose as specified by the donor. Expenditure that meets these criteria is identified to the fund.

9. FIXED ASSETS

	Leasehold Property	Motor Van	Furniture & Fittings	Computer/ Recording Equipment	Total
	£	£	£	£	£
COST/VALUE					
At 1 October 2019	44,700	33,906	2,620	11,085	92,311
Additions	-	-	-	-	-
At 30 September 2020	<u>44,700</u>	<u>33,906</u>	<u>2,620</u>	<u>11,085</u>	<u>92,311</u>
DEPRECIATION					
At 1 October 2019	39,307	33,906	2,620	11,085	86,918
Charge for the year	5,393	-	0	0	5,393
At 30 September 2020	<u>44,700</u>	<u>33,906</u>	<u>2,620</u>	<u>11,085</u>	<u>92,311</u>
Net Book Value					
At 30 September 2020	<u>0</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>0</u>
At 30 September 2019	<u>5,393</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,393</u>