

THE CELESTIAL CHURCH OF CHRIST SALVATION ARK PARISH

England & Wales · Charity number 1111122

Details

Other names	THE CELECTIAL CHURCH OF CHRIST SALVATION ARK PARISH
Status	Registered
Legal form	Other
Registered	2005-08-31
Register	View on the Charity Commission register

Contact

Address	12 Greengage Manchester M13 9GA
Phone	01612737701
Email	cccsalvationark@aol.com
Website	www.cccsalvationark.org

Activities

Objects: (A) THE ADVANCEMENT OF THE CHRISTIAN RELIGION IN ACCORDANCE WITH THE CARDINAL VIRTUES AS SET OUT IN THE BIBLE BY PROPAGATING THE DOCTRINES OF THE CELESTIAL CHURCH OF CHRIST IN THE UNITED KINGDOM AND OVERSEAS.(B) THE RELIEF OF POVERTY AND THE RELIEF OF SICKNESS FOR PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP AND DISTRESS OR WHO ARE AGED OR SICK, IN THE UNITED KINGDOM OR OVERSEAS.

Activities: (A) ADVANCEMENT OF THE CHRISTAIN RELIGION IN ACCORDANCE WITH THE CARDINAL VIRTUES AS SET OUT IN THE BIBLE. PROPAGATING THE DOCTRINES OF JESUS CHRIST AND CELESTIAL CHURCH OF CHRIST IN THE UNITED KINGDOM AND WORLDWIDE.(B) THE RELIEF OF POVERTY AND THE RELIEF OF SICKNESS FOR PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP AND DISTRESS OR WHO ARE AGED OR SICK, IN THE UNITED KINGDOM OR OVERSEAS.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM AND OVERSEAS
- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£241,980	£222,220	-	-
2024-12-31	£172,215	£144,191	-	-
2023-12-31	£94,017	£96,145	-	-
2022-12-31	£45,208	£52,380	-	-
2021-12-31	£31,931	£54,609	-	-

Trustees

Name	Role	Appointed
EVANGELIST ADENIYI ADENUGA	Chair	
Dr Oluwasola Lawal		2023-01-01
FLORENCE AGIRI		2023-12-10
OLUFUNMILAYO AGBEKE ADENUGA		2013-12-14
OLUSEGUN MOSES OLOGUNWA		2024-11-30
OLUWAFEMI ANIMASHAUN MR		2022-01-01
PETER OLUWAFEMI ADENUGA		2023-12-10
SAMSON TAIWO		2024-01-01

THE CELESTIAL CHURCH OF CHRIST SALVATION ARK PARISH

England & Wales - Charity number 1111122

Accounts

**CCC SALVATION ARK PARISH
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31ST DECEMBER 2025**

CHARITY REGISTRATION NO: 1111122

**CCC SALVATION ARK PARISH
FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2025**

CONTENTS	PAGE
LEGAL AND ADMINISTRATIVE INFORMATION	1
REPORT OF THE TRUSTEES	2-3
INDEPENDENT EXAMINERS REPORT	4
STATEMENT OF FINANCIAL ACTIVITIES	5
BALANCE SHEET	6
NOTES TO THE FINANCIAL STATEMENTS	7-9
DETAILED STATEMENT OF FINANCIAL ACTIVITIES	10

**CCC SALVATION ARK PARISH
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31ST DECEMBER 2025**

CHARITY REGISTRATION NUMBER:	1111122
REGISTERED OFFICE:	12 Greengage Grove Village Manchester M13 9GA
TRUSTEES:	Adeniyi Adenuga Samson Taiwo Olufunmilayo Adenuga Olusola Lawal Olufemi Animashaun Florence Agiri Peter Oluwafemi Adenuga Olusegun Moses Ologunwa
INDEPENDENT EXAMINER	Sigmez Accountants Ltd Business and Charity Advisors 192 Varley Street Miles Platting Manchester M40 7EJ

**CCC SALVATION ARK PARISH
REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The Board of Trustees is ultimately responsible for the system of internal control and for reviewing its effectiveness. However, such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives, and can only provide reasonable and not absolute assurance against material misstatement of loss.

The Board has reviewed the effectiveness of the system of internal control. In particular, it has reviewed and updated the process for identifying and evaluating the major risks affecting the business and the policies and procedures by which these risks are managed.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Charity's objects are, for the benefit of the public:-

- 1) The advancement of the Christian religion;
- 2) To promote the work of the Church within the community and assisting those in need
- 3) The furtherance of the charitable work of the Charity by the advancement of such other charitable purposes as the Trustees shall from time to time decide.

Significant activities

During the year the Charity has been compliant in the execution of its public benefit responsibilities by supporting other Churches in the UK as places where people are free to enter for spiritual worship and engage in a number of social functions. Activities of the organisation ran as normal.

In the planning of activities for the year, and having given due consideration to the Charity Commission's guidance on public benefit, and the specific guidance on charities for the advancement of religion in particular, the Charity has been committed in its efforts of advancing the objectives of Church in general and in providing welfare for members and the wider community who are facing hardship.

RESERVE POLICY

The Trustees aim to retain sufficient free reserves at a level which equate to three months of unrestricted expenditure. These reserves are held in case of any sudden decline in income and to ensure that we can meet our commitments to providing our services and activities. Specifically, these commitments include our contractual obligations in relation to our support and outreach work.

FINANCIAL REVIEW

The Trustees have implemented robust budgetary controls to monitor costs in an effort to continue to deliver its service in the future. Income - the total income for the twelve months under review was £241,980.

Expenditure - total expenditure in the year was £222,220. The Charity recorded an operating surplus for the year of £19,761; and carries forward Unrestricted funds of £117,937 and restricted funds of £720,000.

During the year the Trustees continued to place emphasis on financial management to ensure that the funds within the organisation are properly managed.

**CCC SALVATION ARK PARISH
REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2025**

STATEMENT OF TRUSTEE RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

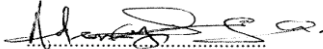
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity's Act 2011. 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.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 30th January, 2026 and signed:

ON BEHALF OF THE BOARD:


Adeniyi Adenuga - Trustee

Adeniyi Adenuga- Trustee

**REPORT OF THE INDEPENDENT EXAMINER
CCC SALVATION ARK PARISH
YEAR ENDED 31ST DECEMBER 2025**

I report on the accounts for the year ended 31st December 2025 set out on pages five to nine.

Respective responsibilities of trustees and examiner

The Charity's Trustees (who are also the Directors for the purposes of Company Law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an independent examination is required. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

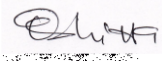
Basis of the independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts

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 comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Omowunmi Shitta, FCCA
Simez Accountants Ltd
Business and Charity Advisors
192 Varley Street
Miles Plating
Manchester
M40 7EJ

Date: 30th January, 2026

**CCC SALVATION ARK PARISH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 £	2024 £
INCOMING RESOURCES					
<i>Incoming resources from generated funds</i>					
Voluntary Income	2	<u>241,980</u>	-	<u>241,980</u>	<u>172,215</u>
 RESOURCES EXPENDED					
Charitable Activities	3	54,690	-	54,690	65,020
Support Costs	4	161,318	-	161,318	75,894
Governance Costs	5	<u>6,212</u>	-	6,212	<u>3,277</u>
TOTAL RESOURCES EXPENDED		<u>222,220</u>	-	<u>222,220</u>	<u>144,191</u>
NET INCOME/EXPENDITURE FOR THE YEAR		<u>19,761</u>	-	<u>19,761</u>	<u>28,024</u>
 RECONCILIATION OF FUNDS					
Revaluation reserves - restricted		-	720,000	720,000	720,000
Funds brought forward - Unrestricted		<u>98,176</u>	-	<u>98,176</u>	<u>70,152</u>
TOTAL FUNDS CARRIED FORWARD		<u>£117,937</u>	<u>£720,000</u>	<u>£837,937</u>	<u>£818,176</u>

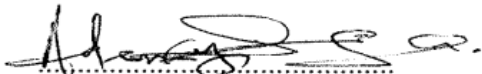
None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2025 or 2024 other than those included in the statement of financial activities.

The notes on pages 7 to 9 form part of these accounts.

**CCC SALVATION ARK PARISH
BALANCE SHEET
YEAR ENDED 31ST DECEMBER 2025**

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
FIXED ASSETS			
Tangible Assets	6	<u>£790,000</u>	<u>£793,471</u>
CURRENT ASSETS			
Cash at bank and in hand		47,937	27,505
CREDITORS: due within one year	8	=	=
Net Current Assets		<u>47,937</u>	<u>27,505</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		837,937	820,976
CREDITORS: due after one year	9	=	<u>(2,800)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£837,937</u>	<u>£818,176</u>
FUNDS:		<u>2025</u>	<u>2024</u>
Restricted Funds	10	720,000	720,000
Unrestricted Funds	10	<u>117,937</u>	<u>98,176</u>
Total funds		<u>£837,937</u>	<u>£818,176</u>

The financial statements were approved by the Board of Trustees on 30th January, 2026 and were signed on its behalf by:


Adeniyi Adenuga - Trustee

The notes on pages 7 to 9 form part of these accounts.

**CCC SALVATION ARK PARISH
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The CCC Salvation Ark Parish meets the definition of a public benefit entity under FRS 102.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and other incoming resources - Income from tithes of the network churches in the forum when these are receivable.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Furniture & equipment	- 20% on cost
Motor vehicles	- 20% on cost

**CCC SALVATION ARK PARISH
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2025**

2. VOLUNTARY INCOME	2025	2024
Tithes and Offerings	206,624	151,330
Gift Aid	<u>35,356</u>	<u>20,885</u>
Total incoming resources	<u>£241,980</u>	<u>£172,215</u>
3. CHARITABLE ACTIVITIES		
Charitable donations	1,333	3,035
Conference and meeting	8,679	8,458
Ministry expenses	41,235	48,542
Evangelism and special events	1,805	3,685
Media expenses	<u>1,638</u>	<u>1,300</u>
	<u>54,690</u>	<u>65,020</u>
4. SUPPORT COSTS: MANAGEMENT		
Rates and water	491	1,228
Salary	92,181	46,241
Volunteer Expenses	6,000	0
Employer's PAYE & NI Contributions	14,285	7,284
Insurance	5,953	0
Light and heat	4,013	3,520
Telephone	3,054	2,542
Repairs and maintenance	4,614	2,078
Travel expense	8,550	1,276
Office and administrative expense	1,327	581
Motor vehicle expenses	8,051	4,546
Architecture Fees - MOJO	5,040	0
Consultancy fee - Church Extension	3,586	0
Subscription	156	360
Depreciation - Owned Assets	3,471	5,406
Bank Charges	548	832
	<u>161,318</u>	<u>75,894</u>
5. GOVERNANCE COSTS		
Legal and professional fees	6,212	3,277
	<u>6,212</u>	<u>3,277</u>

6. FIXED ASSETS	<u>Freehold property</u>	<u>Fixtures and Fittings</u>	<u>Motor Vehicles</u>	<u>Total</u>
COST				
At 1st January 2021	100,000	550	24,984	125,534
Revaluation	720,000	-	-	720,000
Additions	0	92,055	-	92,055
Disposal	-	(550)	-	(550)
TOTAL	<u>820,000</u>	<u>92,055</u>	<u>24,984</u>	<u>937,039</u>
DEPRECIATION				
Opening Balance	28,000	92,055	23,513	143,568
Charge for the year	<u>2,000</u>	-	<u>1,471</u>	<u>3,471</u>
	<u>30,000</u>	<u>92,055</u>	<u>24,984</u>	<u>147,039</u>
NET BOOK VALUE				
As at 31st December 2025	<u>£790,000</u>	=	=	<u>£790,000</u>
As at 31st December 2024	<u>£792,000</u>	=	<u>£1,471</u>	<u>£793,471</u>

**CCC SALVATION ARK PARISH
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2025**

7. TRUSTEES REMUNERATION AND BENEFITS

Trustees' expenses

There are no paid staff. All tasks are carried out by Trustees who are not remunerated and do not receive any expenses or benefits for their activities.

8. CREDITORS : Amounts due within one year	<u>2025</u>	<u>2024</u>
Accruals	0	0
	=	=

9. CREDITORS : Amounts falling due after one year	<u>2025</u>	<u>2024</u>
Other Creditors	=	<u>£2,800</u>

10. MOVEMENTS IN FUNDS	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
Unrestricted Funds			
General Fund	<u>£241,980</u>	<u>£222,220</u>	<u>£19,761</u>
Restricted Funds			
		<u>2025</u>	<u>2024</u>
Unrestricted Funds		<u>£720,000</u>	<u>£720,000</u>
General fund for the year		£19,761	£28,024
General fund brought forward		<u>£98,176</u>	<u>£70,152</u>
		<u>117,937</u>	<u>98,176</u>
Total funds		<u>£837,937</u>	<u>£818,176</u>

11. REVALUATION OF PROPERTY

There was an official valuation of the property by an approved valuator.

12. EXTRA ORDINARY EVENT

There are no extra ordinary event.

**CCC SALVATION ARK PARISH
INCOME AND EXPENDITURE
YEAR ENDED 31ST DECEMBER 2025**

	<u>2025</u>	<u>2024</u>
	£	£
Incoming Resources:		
Voluntary income:		
Tithes and Offerings	183,542	143,774
Gift Aid	35,356	20,885
Other Income	23,082	7,556
Total incoming resources	<u>241,980</u>	<u>172,215</u>
RESOURCES EXPENDED:		
Charitable activities:		
Charitable donations	1,333	3,035
Conferences and Meetings	8,679	8,458
Ministry expenses	41,235	48,542
Evangelism and Special Events	1,805	3,685
Media expenses	1,638	1,300
	<u>54,690</u>	<u>65,020</u>
SUPPORT COSTS: MANAGEMENT		
Rates and water	491	1,228
Salary	92,181	46,241
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Employer's PAYE & NI Contributions	14,285	7,284
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Depreciation - Owned Assets	3,471	5,406
Bank Charges	548	832
	<u>161,318</u>	<u>75,894</u>
GOVERNANCE COSTS		
Professional & Accountancy Fees	6,212	3,277
	<u>6,212</u>	<u>3,277</u>
Total resources expended	<u>222,220</u>	<u>144,191</u>
Net expenditure	<u>19,761</u>	<u>28,024</u>

THE CELESTIAL CHURCH OF CHRIST SALVATION ARK PARISH

England & Wales - Charity number 1111122

Accounts

**CCC SALVATION ARK PARISH
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31ST DECEMBER 2024**

CHARITY REGISTRATION NO: 1111122

**CCC SALVATION ARK PARISH
FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2024**

CONTENTS	PAGE
LEGAL AND ADMINISTRATIVE INFORMATION	1
REPORT OF THE TRUSTEES	2-3
INDEPENDENT EXAMINERS REPORT	4
STATEMENT OF FINANCIAL ACTIVITIES	5
BALANCE SHEET	6
NOTES TO THE FINANCIAL STATEMENTS	7-9
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**CCC SALVATION ARK PARISH
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YEAR ENDED 31ST DECEMBER 2024**

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FINANCIAL REVIEW

The Trustees have implemented robust budgetary controls to monitor costs in an effort to continue to deliver its service in the future. Income - the total income for the twelve months under review was £172,215.

Expenditure - total expenditure in the year was £144,191. The Charity recorded an operating surplus for the year of £28,024; and carries forward Unrestricted funds of £98,176 and restricted funds of £720,000.

During the year the Trustees continued to place emphasis on financial management to ensure that the funds within the organisation are properly managed.

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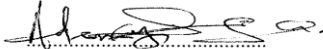
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This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 14th March, 2025 and signed:

ON BEHALF OF THE BOARD:


Adeniyi Adenuga - Trustee

Adeniyi Adenuga- Trustee

**REPORT OF THE INDEPENDENT EXAMINER
CCC SALVATION ARK PARISH
YEAR ENDED 31ST DECEMBER 2024**

I report on the accounts for the year ended 31st December 2024 set out on pages five to nine.

Respective responsibilities of trustees and examiner

The Charity's Trustees (who are also the Directors for the purposes of Company Law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an independent examination is required. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

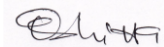
Basis of the independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts

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 comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Omowunmi Shitta, FCCA
Simez Accountants Ltd
Business and Charity Advisors
192 Varley Street
Miles Platting
Manchester
M40 7EJ

Date: 14th March, 2025

CCC SALVATION ARK PARISH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2024

		Unrestricted funds	Restricted funds	2024	2023
	Notes	£	£	£	£
INCOMING RESOURCES					
<i>Incoming resources from generated funds</i>					
Voluntary Income	2	<u>172,215</u>	-	<u>172,215</u>	<u>94,017</u>
RESOURCES EXPENDED					
Charitable Activities	3	65,020	-	65,020	45,580
Support Costs	4	75,894	-	75,894	48,557
Governance Costs	5	<u>3,277</u>	-	3,277	<u>2,008</u>
TOTAL RESOURCES EXPENDED		<u>144,191</u>	-	<u>144,191</u>	<u>96,145</u>
NET INCOME/EXPENDITURE FOR THE YEAR		<u>28,024</u>	-	<u>28,024</u>	<u>(2,128)</u>
RECONCILIATION OF FUNDS					
Revaluation reserves - restricted		-	720,000	720,000	720,000
Funds brought forward - Unrestricted		<u>70,152</u>	-	<u>70,152</u>	<u>72,280</u>
TOTAL FUNDS CARRIED FORWARD		<u>£98,176</u>	<u>£720,000</u>	<u>£818,176</u>	<u>£790,152</u>

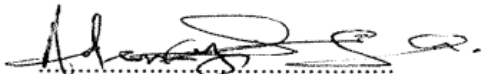
None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2024 or 2023 other than those included in the statement of financial activities.

The notes on pages 7 to 9 form part of these accounts.

**CCC SALVATION ARK PARISH
BALANCE SHEET
YEAR ENDED 31ST DECEMBER 2024**

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
FIXED ASSETS			
Tangible Assets	6	<u>£793,471</u>	<u>£798,877</u>
CURRENT ASSETS			
Cash at bank and in hand		27,505	8,771
CREDITORS: due within one year	8	-	-
Net Current Assets		<u>27,505</u>	<u>8,771</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		820,976	807,648
CREDITORS: due after one year	9	<u>(2,800)</u>	<u>(17,496)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£818,176</u>	<u>£790,152</u>
FUNDS:		<u>2024</u>	<u>2023</u>
Restricted Funds	10	720,000	720,000
Unrestricted Funds	10	<u>98,176</u>	<u>70,152</u>
Total funds		<u>£818,176</u>	<u>£790,152</u>

The financial statements were approved by the Board of Trustees on 14th March, 2025 and were signed on its behalf by:


Adeniyi Adenuga - Trustee

The notes on pages 7 to 9 form part of these accounts.

**CCC SALVATION ARK PARISH
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The CCC Salvation Ark Parish meets the definition of a public benefit entity under FRS 102.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and other incoming resources - Income from tithes of the network churches in the forum when these are receivable.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Furniture & equipment	- 20% on cost
Motor vehicles	- 20% on cost

**CCC SALVATION ARK PARISH
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2024**

2. VOLUNTARY INCOME	<u>2024</u>	<u>2023</u>
Tithes and Offerings	151,330	85,370
Gift Aid	20,885	8,647
Total incoming resources	<u>£172,215</u>	<u>£94,017</u>
3. CHARITABLE ACTIVITIES		
Charitable donations	3,035	3,650
Conference and meeting	8,458	1,500
Ministry expenses	48,542	3,665
Evangelism and special events	3,685	700
Media expenses	1,300	6,071
	<u>65,020</u>	<u>15,586</u>
4. SUPPORT COSTS: MANAGEMENT		
Rates and water	1,228	261
Salary	46,241	20,928
Volunteer Expenses	0	3,650
Employer's PAYE & NI Contributions	7,284	3,822
Insurance	0	3,502
Light and heat	3,520	2,164
Telephone	2,542	2,768
Repairs and maintenance	2,078	1,184
Travel expense	1,276	110
Office and administrative expense	581	140
Motor vehicle expenses	4,546	4,093
Subscription	360	360
Depreciation - Owned Assets	5,406	5,406
Bank Charges	832	169
	<u>75,894</u>	<u>48,557</u>
5. GOVERNANCE COSTS		
Legal and professional fees	3,277	2,008
	<u>3,277</u>	<u>2,008</u>

6. FIXED ASSETS	<u>Freehold</u>	<u>Fixtures and</u>		<u>Total</u>
	<u>property</u>	<u>Fittings</u>	<u>Motor Vehicles</u>	
COST				
At 1st January 2021	100,000	550	24,984	125,534
Revaluation	720,000	-	-	720,000
Additions	0	92,055	-	92,055
Disposal	-	(550)	-	(550)
TOTAL	<u>820,000</u>	<u>92,055</u>	<u>24,984</u>	<u>937,039</u>
DEPRECIATION				
Opening Balance	26,000	92,055	20,107	138,162
Charge for the year	<u>2,000</u>	-	<u>3,406</u>	<u>5,406</u>
	<u>28,000</u>	<u>92,055</u>	<u>23,513</u>	<u>143,568</u>
NET BOOK VALUE				
As at 31st December 2024	<u>£792,000</u>	=	<u>£1,471</u>	<u>£793,471</u>
As at 31st December 2023	<u>£794,000</u>	=	<u>£4,877</u>	<u>£798,877</u>

**CCC SALVATION ARK PARISH
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2024**

7. TRUSTEES REMUNERATION AND BENEFITS

Trustees' expenses

There are no paid staff. All tasks are carried out by Trustees who are not remunerated and do not receive any expenses or benefits for their activities.

8. CREDITORS : Amounts due within one year	<u>2024</u>	<u>2023</u>
Accruals	0	0
	=	=

9. CREDITORS : Amounts falling due after one year	<u>2024</u>	<u>2023</u>
Other Creditors	<u>£2,800</u>	<u>£17,496</u>

10. MOVEMENTS IN FUNDS	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
Unrestricted Funds			
General Fund	<u>£172,215</u>	<u>£144,191</u>	<u>£28,024</u>
Restricted Funds		<u>2024</u>	<u>2023</u>
		<u>£720,000</u>	<u>£720,000</u>
Unrestricted Funds			
General fund for the year		£28,024	(£2,128)
General fund brought forward		<u>£70,152</u>	<u>£72,280</u>
		<u>98,176</u>	<u>70,152</u>
Total funds		<u>£818,176</u>	<u>£790,152</u>

11. REVALUATION OF PROPERTY

There was an official valuation of the property by an approved valuator.

12. EXTRA ORDINARY EVENT

There are no extra ordinary event.

**CCC SALVATION ARK PARISH
INCOME AND EXPENDITURE
YEAR ENDED 31ST DECEMBER 2024**

	<u>2024</u>	<u>2023</u>
	£	£
Incoming Resources:		
Voluntary income:		
Tithes and Offerings	143,774	76,390
Gift Aid	20,885	8,647
Other Income	7,556	8,980
Total incoming resources	<u>172,215</u>	<u>94,017</u>
 RESOURCES EXPENDED:		
Charitable activities:		
Charitable donations	3,035	763
Conferences and Meetings	8,458	3,650
Ministry expenses	48,542	39,686
Evangelism and Special Events	3,685	1,131
Media expenses	1,300	350
	<u>65,020</u>	<u>45,580</u>
 SUPPORT COSTS: MANAGEMENT		
Rates and water	1,228	261
Salary	46,241	20,928
Volunteer Expenses	0	3,650
Employer's PAYE & NI Contributions	7,284	3,822
Insurance	0	3,502
Light and heat	3,520	2,164
Telephone	2,542	2,768
Repairs and maintenance	2,078	1,184
Travel expense	1,276	110
Office and administrative expense	581	140
Motor vehicle expenses	4,546	4,093
Subscription	360	360
Depreciation - Owned Assets	5,406	5,406
Bank Charges	832	169
	<u>75,894</u>	<u>48,557</u>
 GOVERNANCE COSTS		
Professional & Accountancy Fees	<u>3,277</u>	<u>2,008</u>
	<u>3,277</u>	<u>2,008</u>
 Total resources expended	<u>144,191</u>	<u>96,145</u>
 Net expenditure	<u>28,024</u>	<u>(2,128)</u>

THE CELESTIAL CHURCH OF CHRIST SALVATION ARK PARISH

England & Wales - Charity number 1111122

Accounts

**CCC SALVATION ARK PARISH
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31ST DECEMBER 2023**

CHARITY REGISTRATION NO: 1111122

**CCC SALVATION ARK PARISH
FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2023**

CONTENTS	PAGE
LEGAL AND ADMINISTRATIVE INFORMATION	1
REPORT OF THE TRUSTEES	2-3
INDEPENDENT EXAMINERS REPORT	4
STATEMENT OF FINANCIAL ACTIVITIES	5
BALANCE SHEET	6
NOTES TO THE FINANCIAL STATEMENTS	7-9
DETAILED STATEMENT OF FINANCIAL ACTIVITIES	10

**CCC SALVATION ARK PARISH
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31ST DECEMBER 2023**

CHARITY REGISTRATION NUMBER:	1111122
REGISTERED OFFICE:	12 Greengage Grove Village Manchester M13 9GA
TRUSTEES:	Adeniyi Adenuga Samson Taiwo Olufunmilayo Adenuga Olusola Lawal Olufemi Animashaun Florence Agiri Peter Oluwafemi Adenuga
INDEPENDENT EXAMINER	Sigmez Accountants Ltd Business and Charity Advisors 192 Varley Street Miles Plating Manchester M40 7EJ

**CCC SALVATION ARK PARISH
REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The Board of Trustees is ultimately responsible for the system of internal control and for reviewing its effectiveness. However, such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives, and can only provide reasonable and not absolute assurance against material misstatement of loss.

The Board has reviewed the effectiveness of the system of internal control. In particular, it has reviewed and updated the process for identifying and evaluating the major risks affecting the business and the policies and procedures by which these risks are managed.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Charity's objects are, for the benefit of the public:-

- 1) The advancement of the Christian religion;
- 2) To promote the work of the Church within the community and assisting those in need
- 3) The furtherance of the charitable work of the Charity by the advancement of such other charitable purposes as the Trustees shall from time to time decide.

Significant activities

During the year the Charity has been compliant in the execution of its public benefit responsibilities by supporting other Churches in the UK as places where people are free to enter for spiritual worship and engage in a number of social functions. Activities of the organisation ran as normal.

In the planning of activities for the year, and having given due consideration to the Charity Commission's guidance on public benefit, and the specific guidance on charities for the advancement of religion in particular, the Charity has been committed in its efforts of advancing the objectives of Church in general and in providing welfare for members and the wider community who are facing hardship.

RESERVE POLICY

The Trustees aim to retain sufficient free reserves at a level which equate to three months of unrestricted expenditure. These reserves are held in case of any sudden decline in income and to ensure that we can meet our commitments to providing our services and activities. Specifically, these commitments include our contractual obligations in relation to our support and outreach work.

FINANCIAL REVIEW

The Trustees have implemented robust budgetary controls to monitor costs in an effort to continue to deliver its service in the future. Income - the total income for the twelve months under review was £94,017.

Expenditure - total expenditure in the year was £96,145. The Charity recorded an operating deficit for the year of £2,128; and carries forward Unrestricted funds of £70,152 and restricted funds of £720,000.

During the year the Trustees continued to place emphasis on financial management to ensure that the funds within the organisation are properly managed.

**CCC SALVATION ARK PARISH
REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2023**

STATEMENT OF TRUSTEE RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity's Act 2011. 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.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 4th March, 2024 and signed:

ON BEHALF OF THE BOARD:


Adeniyi Adenuga - Trustee

**REPORT OF THE INDEPENDENT EXAMINER
CCC SALVATION ARK PARISH
YEAR ENDED 31ST DECEMBER 2023**

I report on the accounts for the year ended 31st December 2023 set out on pages five to nine.

Respective responsibilities of trustees and examiner

The Charity's Trustees (who are also the Directors for the purposes of Company Law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an independent examination is required. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

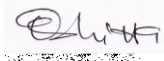
Basis of the independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts

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 comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Omowunmi Shitta, FCCA
Simez Accountants Ltd
Business and Charity Advisors
192 Varley Street
Miles Platting
Manchester
M40 7EJ

Date: 4th March, 2024

**CCC SALVATION ARK PARISH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
INCOMING RESOURCES					
<i>Incoming resources from generated funds</i>					
Voluntary Income	2	<u>94,017</u>	-	<u>94,017</u>	<u>45,208</u>
RESOURCES EXPENDED					
Charitable Activities	3	45,580	-	45,580	27,933
Support Costs	4	48,557	-	48,557	22,669
Governance Costs	5	<u>2,008</u>	-	2,008	<u>1,778</u>
TOTAL RESOURCES EXPENDED		<u>96,145</u>	-	<u>96,145</u>	<u>52,380</u>
NET INCOME/EXPENDITURE FOR THE YEAR		<u>(2,128)</u>	-	<u>(2,128)</u>	<u>(7,172)</u>
RECONCILIATION OF FUNDS					
Revaluation reserves - restricted		-	720,000	400,000	400,000
Funds brought forward - Unrestricted		<u>72,280</u>	-	<u>72,280</u>	<u>79,452</u>
TOTAL FUNDS CARRIED FORWARD		<u>£70,152</u>	<u>£720,000</u>	<u>£790,152</u>	<u>£472,280</u>


None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2023 or 2022 other than those included in the statement of financial activities.

The notes on pages 7 to 9 form part of these accounts.

**CCC SALVATION ARK PARISH
BALANCE SHEET
YEAR ENDED 31ST DECEMBER 2023**

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
FIXED ASSETS			
Tangible Assets	6	<u>£798,877</u>	<u>£484,283</u>
CURRENT ASSETS			
Cash at bank and in hand		8,771	10,104
CREDITORS: due within one year	8	-	<u>(3,606)</u>
Net Current Assets		<u>8,771</u>	<u>6,498</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		807,648	490,781
CREDITORS: due after one year	9	<u>(17,496)</u>	<u>(18,501)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£790,152</u>	<u>£472,280</u>
FUNDS:		<u>2023</u>	<u>2022</u>
Restricted Funds	10	720,000	400,000
Unrestricted Funds	10	<u>70,152</u>	<u>72,280</u>
Total funds		<u>£790,152</u>	<u>£472,280</u>

The financial statements were approved by the Board of Trustees on 4th March, 2024 and were signed on its behalf by:


Adeniyi Adenuga - Trustee

The notes on pages 7 to 9 form part of these accounts.

**CCC SALVATION ARK PARISH
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The CCC Salvation Ark Parish meets the definition of a public benefit entity under FRS 102.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and other incoming resources - Income from tithes of the network churches in the forum when these are receivable.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Furniture & equipment	- 20% on cost
Motor vehicles	- 20% on cost

**CCC SALVATION ARK PARISH
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2023**

2. VOLUNTARY INCOME	<u>2023</u>	<u>2022</u>
Tithes and Offerings	85,370	20,453
Gift Aid	8,647	6,613
Total incoming resources	<u>£94,017</u>	<u>£27,066</u>
3. CHARITABLE ACTIVITIES		
Charitable donations	763	3,650
Conference and meeting	3,650	1,500
Ministry expenses	39,686	3,665
Evangelism and special events	1,131	700
Media expenses	350	6,071
	<u>45,580</u>	<u>15,586</u>
4. SUPPORT COSTS: MANAGEMENT		
Rates and water	261	202
Salary	20,928	0
Volunteer Expenses	3,650	0
Employer's PAYE & NI Contributions	3,822	0
Insurance	3,502	3,342
Light and heat	2,164	1,135
Telephone	2,768	2,687
Repairs and maintenance	1,184	100
Travel expense	110	250
Office and administrative expense	140	150
Motor vehicle expenses	4,093	3,824
Subscription	360	360
Depreciation - Owned Assets	5,406	23,817
Bank Charges	169	0
	<u>48,557</u>	<u>35,867</u>
5. GOVERNANCE COSTS		
Legal and professional fees	2,008	1413
	<u>2,008</u>	<u>1,413</u>

6. FIXED ASSETS	<u>Freehold</u>	<u>Fixtures and</u>		<u>Total</u>
	<u>property</u>	<u>Fittings</u>	<u>Motor Vehicles</u>	
COST				
At 1st January 2021	100,000	550	24,984	125,534
Revaluation	720,000	-	-	720,000
Additions	0	92,055	-	92,055
Disposal	-	(550)	-	(550)
TOTAL	<u>820,000</u>	<u>92,055</u>	<u>24,984</u>	<u>937,039</u>
DEPRECIATION				
Opening Balance	24,000	92,055	16,701	132,756
Charge for the year	<u>2,000</u>	-	<u>3,406</u>	<u>5,406</u>
	<u>26,000</u>	<u>92,055</u>	<u>20,107</u>	<u>138,162</u>
NET BOOK VALUE				
As at 31st December 2023	<u>£794,000</u>	=	<u>£4,877</u>	<u>£798,877</u>
As at 31st December 2022	<u>£476,000</u>	=	<u>£8,283</u>	<u>£484,283</u>

**CCC SALVATION ARK PARISH
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2023**

7. TRUSTEES REMUNERATION AND BENEFITS**Trustees' expenses**

There are no paid staff. All tasks are carried out by Trustees who are not remunerated and do not receive any expenses or benefits for their activities.

8. CREDITORS : Amounts due within one year	<u>2023</u>	<u>2022</u>
Accruals	0	3,606
	=	<u>£3,606</u>

9. CREDITORS : Amounts falling due after one year	<u>2023</u>	<u>2022</u>
Other Creditors	<u>£17,496</u>	<u>£18,501</u>

10. MOVEMENTS IN FUNDS	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
Unrestricted Funds			
General Fund	<u>£94,017</u>	<u>£96,145</u>	<u>(£2,128)</u>
Restricted Funds		<u>2023</u>	<u>2022</u>
		<u>£720,000</u>	<u>£400,000</u>
Unrestricted Funds			
General fund for the year		(£2,128)	(£7,172)
General fund brought forward		<u>£72,280</u>	<u>£79,452</u>
		<u>70,152</u>	<u>72,280</u>
Total funds		<u>£790,152</u>	<u>£472,280</u>

11. REVALUATION OF PROPERTY

There was an official valuation of the property by an approved valuator.

12. EXTRA ORDINARY EVENT

There are no extra ordinary event.

**CCC SALVATION ARK PARISH
INCOME AND EXPENDITURE
YEAR ENDED 31ST DECEMBER 2023**

	<u>2023</u>	<u>2022</u>
	£	£
Incoming Resources:		
Voluntary income:		
Tithes and Offerings	76,390	20,453
Gift Aid	8,647	6,613
Other Income	8,980	18,142
Total incoming resources	<u>94,017</u>	<u>45,208</u>
RESOURCES EXPENDED:		
Charitable activities:		
Charitable donations	763	900
Conferences and Meetings	3,650	3,040
Ministry expenses	39,686	21,391
Evangelism and Special Events	1,131	2,602
Media expenses	350	0
	<u>45,580</u>	<u>27,933</u>
SUPPORT COSTS: MANAGEMENT		
Rates and water	261	281
Salary	20,928	0
Volunteer Expenses	3,650	0
Employer's PAYE & NI Contributions	3,822	0
Insurance	3,502	3,264
Light and heat	2,164	4,372
Telephone	2,768	2,645
Repairs and maintenance	1,184	2,060
Travel expense	110	0
Office and administrative expense	140	144
Motor vehicle expenses	4,093	4,137
Subscription	360	360
Depreciation - Owned Assets	5,406	5,406
Bank Charges	169	0
	<u>48,557</u>	<u>22,669</u>
GOVERNANCE COSTS		
Accountancy Fees	2,008	1,778
	<u>2,008</u>	<u>1,778</u>
Total resources expended	<u>96,145</u>	<u>52,380</u>
Net expenditure	<u>(2,128)</u>	<u>(7,172)</u>

THE CELESTIAL CHURCH OF CHRIST SALVATION ARK PARISH

England & Wales - Charity number 1111122

Accounts

**CCC SALVATION ARK PARISH
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31ST DECEMBER 2022**

CHARITY REGISTRATION NO: 1111122

**CCC SALVATION ARK PARISH
FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022**

CONTENTS	PAGE
LEGAL AND ADMINISTRATIVE INFORMATION	1
REPORT OF THE TRUSTEES	2-3
INDEPENDENT EXAMINERS REPORT	4
STATEMENT OF FINANCIAL ACTIVITIES	5
BALANCE SHEET	6
NOTES TO THE FINANCIAL STATEMENTS	7-9
DETAILED STATEMENT OF FINANCIAL ACTIVITIES	10

**CCC SALVATION ARK PARISH
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31ST DECEMBER 2022**

CHARITY REGISTRATION NUMBER:	1111122
REGISTERED OFFICE:	12 Greengage Grove Village Manchester M13 9GA
TRUSTEES:	Adeniyi Adenuga Samuel O Jide-Banwo Olufunmilayo Adenuga Olusola Lawal Olufemi Animashaun
INDEPENDENT EXAMINER	Sigmez Accountants Ltd Business and Charity Advisors 192 Varley Street Miles Plating Manchester M40 7EJ

**CCC SALVATION ARK PARISH
REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The Board of Trustees is ultimately responsible for the system of internal control and for reviewing its effectiveness. However, such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives, and can only provide reasonable and not absolute assurance against material misstatement of loss.

The Board has reviewed the effectiveness of the system of internal control. In particular, it has reviewed and updated the process for identifying and evaluating the major risks affecting the business and the policies and procedures by which these risks are managed.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Charity's objects are, for the benefit of the public:-

- 1) The advancement of the Christian religion;
- 2) To promote the work of the Church within the community and assisting those in need
- 3) The furtherance of the charitable work of the Charity by the advancement of such other charitable purposes as the Trustees shall from time to time decide.

Significant activities

During the year the Charity has been compliant in the execution of its public benefit responsibilities by supporting other Churches in the UK as places where people are free to enter for spiritual worship and engage in a number of social functions. Activities of the organisation ran as normal.

In the planning of activities for the year, and having given due consideration to the Charity Commission's guidance on public benefit, and the specific guidance on charities for the advancement of religion in particular, the Charity has been committed in its efforts of advancing the objectives of Church in general and in providing welfare for members and the wider community who are facing hardship.

RESERVE POLICY

The Trustees aim to retain sufficient free reserves at a level which equate to three months of unrestricted expenditure. These reserves are held in case of any sudden decline in income and to ensure that we can meet our commitments to providing our services and activities. Specifically, these commitments include our contractual obligations in relation to our support and outreach work.

FINANCIAL REVIEW

The Trustees have implemented robust budgetary controls to monitor costs in an effort to continue to deliver its service in the future. Income - the total income for the twelve months under review was £45,207.

Expenditure - total expenditure in the year was £52,380. The Charity recorded an operating deficit for the year of £7,172; and carries forward Unrestricted funds of £72,280 and restricted funds of £400,000.

During the year the Trustees continued to place emphasis on financial management to ensure that the funds within the organisation are properly managed.

**CCC SALVATION ARK PARISH
REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2022**

STATEMENT OF TRUSTEE RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity's Act 2011. 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.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 12th April, 2023 and signed:

ON BEHALF OF THE BOARD:


Adeniyi Adenuga - Trustee

**REPORT OF THE INDEPENDENT EXAMINER
CCC SALVATION ARK PARISH
YEAR ENDED 31ST DECEMBER 2022**

I report on the accounts for the year ended 31st December 2022 set out on pages five to nine.

Respective responsibilities of trustees and examiner

The Charity's Trustees (who are also the Directors for the purposes of Company Law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an independent examination is required. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts

Independent examiner's statement

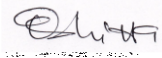
In connection with my examination, no matter has come to my attention:

(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 comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Omowunmi Shitta, FCCA
Siguez Accountants Ltd
Business and Charity Advisors
192 Varley Street
Miles Platting
Manchester
M40 7EJ

Date: 12th April, 2023

**CCC SALVATION ARK PARISH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2022**

INCOMING RESOURCES	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Incoming resources from generated funds					
Voluntary Income	2	<u>45,208</u>	-	<u>45,208</u>	<u>31,931</u>
RESOURCES EXPENDED					
Charitable Activities	3	27,933	-	27,933	17,277
Support Costs	4	22,669	-	22,669	35,818
Governance Costs	5	<u>1,778</u>	-	1,778	<u>1,514</u>
TOTAL RESOURCES EXPENDED		<u>52,380</u>	-	<u>52,380</u>	<u>54,609</u>
NET INCOME/EXPENDITURE FOR THE YEAR		<u>(7,172)</u>	-	<u>(7,172)</u>	<u>(22,678)</u>
RECONCILIATION OF FUNDS					
Revaluation reserves - restricted		-	400,000	400,000	400,000
Funds brought forward - Unrestricted		<u>79,452</u>	-	<u>79,452</u>	<u>102,130</u>
TOTAL FUNDS CARRIED FORWARD		<u>£72,280</u>	<u>£400,000</u>	<u>£472,280</u>	<u>£479,452</u>


None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2022 or 2021 other than those included in the statement of financial activities.

The notes on pages 7 to 9 form part of these accounts.

**CCC SALVATION ARK PARISH
BALANCE SHEET
YEAR ENDED 31ST DECEMBER 2022**

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
FIXED ASSETS			
Tangible Assets	6	<u>£484,283</u>	<u>£489,689</u>
CURRENT ASSETS			
Cash at bank and in hand		10,104	12,277
CREDITORS: due within one year	8	<u>(3,606)</u>	<u>(4,013)</u>
Net Current Assets		<u>6,498</u>	<u>8,264</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		490,781	497,953
CREDITORS: due after one year	9	<u>(18,501)</u>	<u>(18,501)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£472,280</u>	<u>£479,452</u>
FUNDS:		<u>2022</u>	<u>2021</u>
Restricted Funds	10	<u>400,000</u>	400,000
Unrestricted Funds	10	<u>72,280</u>	<u>79,452</u>
Total funds		<u>£472,280</u>	<u>£479,452</u>

The financial statements were approved by the Board of Trustees on 12th April, 2023 and were signed on its behalf by:


Adeniyi Adenuga - Trustee

The notes on pages 7 to 9 form part of these accounts.

**CCC SALVATION ARK PARISH
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The CCC Salvation Ark Parish meets the definition of a public benefit entity under FRS 102.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and other incoming resources - Income from tithes of the network churches in the forum when these are receivable.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Furniture & equipment	- 20% on cost
Motor vehicles	- 20% on cost

**CCC SALVATION ARK PARISH
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2022**

2. VOLUNTARY INCOME	<u>2022</u>	<u>2021</u>
Tithes and Offerings	38,595	28,098
Gift Aid	<u>6,613</u>	<u>3,833</u>
Total incoming resources	<u>£45,208</u>	<u>£31,931</u>
3. CHARITABLE ACTIVITIES		
Charitable donations	900	3,650
Conference and meeting	3,040	1,500
Ministry expenses	21,391	3,665
Evangelism and special events	2,602	700
Media expenses	0	<u>6,071</u>
	<u>27,933</u>	<u>15,586</u>
4. SUPPORT COSTS: MANAGEMENT		
Rates and water	281	202
Insurance	3,264	3,342
Light and heat	4,372	1,135
Telephone	2,645	2,687
Repairs and maintenance	2,060	100
Travel expense	0	250
Office and administrative expense	144	150
Motor vehicle expenses	4,137	3,824
Subscription	360	360
Depreciation - Owned Assets	5,406	<u>23,817</u>
	<u>22,669</u>	<u>35,867</u>
5. GOVERNANCE COSTS		
Legal and professional fees	1,778	1413
	<u>1,778</u>	<u>1,413</u>

6. FIXED ASSETS	<u>Freehold property</u>	<u>Fixtures and Fittings</u>	<u>Motor Vehicles</u>	<u>Total</u>
COST				
At 1st January 2021	100,000	550	24,984	125,534
Revaluation	400,000	-	-	400,000
Additions	-	92,055	-	92,055
Disposal	-	<u>(550)</u>	-	<u>(550)</u>
TOTAL	<u>500,000</u>	<u>92,055</u>	<u>24,984</u>	<u>617,039</u>
DEPRECIATION				
Opening Balance	22,000	92,055	13,295	127,350
Charge for the year	<u>2,000</u>	-	<u>3,406</u>	<u>5,406</u>
	<u>24,000</u>	<u>92,055</u>	<u>16,701</u>	<u>132,756</u>
NET BOOK VALUE				
As at 31st December 2022	<u>£476,000</u>	=	<u>£8,283</u>	<u>£484,283</u>
As at 31st December 2021	<u>£478,000</u>	=	<u>£11,689</u>	<u>£489,689</u>

**CCC SALVATION ARK PARISH
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2022**

7. TRUSTEES REMUNERATION AND BENEFITS

Trustees' expenses

There are no paid staff. All tasks are carried out by Trustees who are not remunerated and do not receive any expenses or benefits for their activities.

8. CREDITORS : Amounts due within one year	<u>2022</u>	<u>2021</u>
Accruals	3,606	4,013
	<u>£3,606</u>	<u>£4,013</u>

9. CREDITORS : Amounts falling due after one year	<u>2022</u>	<u>2021</u>
Other Creditors	<u>£18,501</u>	<u>£18,501</u>

10. MOVEMENTS IN FUNDS	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
Unrestricted Funds			
General Fund	<u>£45,208</u>	<u>£52,380</u>	<u>(£7,172)</u>
Restricted Funds		<u>2022</u>	<u>2021</u>
		<u>£400,000</u>	<u>£400,000</u>
Unrestricted Funds			
General fund for the year		(£7,172)	(£22,678)
General fund brought forward		<u>£79,452</u>	<u>£102,130</u>
		<u>72,280</u>	<u>79,452</u>
Total funds		<u>£472,280</u>	<u>£479,452</u>

11. REVALUATION OF PROPERTY

There was no official valuation of the property by an approved valuator.

12. EXTRA ORDINARY EVENT

There are no extra ordinary event.

**CCC SALVATION ARK PARISH
INCOME AND EXPENDITURE
YEAR ENDED 31ST DECEMBER 2022**

	<u>2022</u>	<u>2021</u>
	£	£
Incoming Resources:		
Voluntary income:		
Tithes and Offerings	20,453	28,098
Gift Aid	6,613	3,833
Other Income	18,142	0
Total incoming resources	<u>£45,208</u>	<u>£31,931</u>
RESOURCES EXPENDED:		
Charitable activities:		
Charitable donations	900	1,600
Conferences and Meetings	3,040	1,510
Ministry expenses	21,391	11,706
Evangelism and Special Events	2,602	2,299
Media expenses	0	<u>162</u>
	<u>27,933</u>	<u>17,277</u>
SUPPORT COSTS: MANAGEMENT		
Rates and water	281	323
Insurance	3,264	2,738
Light and heat	4,372	1,353
Telephone	2,645	2,857
Repairs and maintenance	2,060	140
Travel expense	0	250
Office and administrative expense	144	150
Motor vehicle expenses	4,137	3,830
Subscription	360	360
Depreciation - Owned Assets	5,406	23,817
	<u>22,669</u>	<u>35,818</u>
GOVERNANCE COSTS		
Accountancy Fees	<u>1,778</u>	<u>1,514</u>
	<u>1,778</u>	<u>1,514</u>
Total resources expended	<u>£52,380</u>	<u>£54,609</u>
Net expenditure	<u>(£7,172)</u>	<u>(£22,678)</u>

THE CELESTIAL CHURCH OF CHRIST SALVATION ARK PARISH

England & Wales - Charity number 1111122

Accounts

**CCC SALVATION ARK PARISH
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31ST DECEMBER 2021**

CHARITY REGISTRATION NO: 1111122

**CCC SALVATION ARK PARISH
FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2021**

CONTENTS	PAGE
LEGAL AND ADMINISTRATIVE INFORMATION	1
REPORT OF THE TRUSTEES	2-3
INDEPENDENT EXAMINERS REPORT	4
STATEMENT OF FINANCIAL ACTIVITIES	5
BALANCE SHEET	6
NOTES TO THE FINANCIAL STATEMENTS	7-9
DETAILED STATEMENT OF FINANCIAL ACTIVITIES	10

**CCC SALVATION ARK PARISH
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31ST DECEMBER 2021**

CHARITY REGISTRATION NUMBER: 1111122

REGISTERED OFFICE: 12 Greengage Grove Village
Manchester
M13 9GA

TRUSTEES: Adeniyi Adenuga
Samuel O Jide-Banwo
Olufunmilayo Adenuga

INDEPENDENT EXAMINER Sigmoid Accountants Ltd
Business and Charity Advisors
192 Varley Street
Miles Platting
Manchester
M40 7EJ

**CCC SALVATION ARK PARISH
REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The Board of Trustees is ultimately responsible for the system of internal control and for reviewing its effectiveness. However, such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives, and can only provide reasonable and not absolute assurance against material misstatement of loss.

The Board has reviewed the effectiveness of the system of internal control. In particular, it has reviewed and updated the process for identifying and evaluating the major risks affecting the business and the policies and procedures by which these risks are managed.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Charity's objects are, for the benefit of the public:-

- 1) The advancement of the Christian religion;
- 2) To promote the work of the Church within the community and assisting those in need
- 3) The furtherance of the charitable work of the Charity by the advancement of such other charitable purposes as the Trustees shall from time to time decide.

Significant activities

During the year the Charity has been compliant in the execution of its public benefit responsibilities by supporting other Churches in the UK as places where people are free to enter for spiritual worship and engage in a number of social functions. Activities and programs gradually resumed after the impact of the Covid -19 pandemic.

In the planning of activities for the year, and having given due consideration to the Charity Commission's guidance on public benefit, and the specific guidance on charities for the advancement of religion in particular, the Charity has been committed in its efforts of advancing the objectives of Church in general and in providing welfare for members and the wider community who are facing hardship.

RESERVE POLICY

The Trustees aim to retain sufficient free reserves at a level which equate to three months of unrestricted expenditure. These reserves are held in case of any sudden decline in income and to ensure that we can meet our commitments to providing our services and activities. Specifically, these commitments include our contractual obligations in relation to our support and outreach work.

FINANCIAL REVIEW

The Trustees have implemented robust budgetary controls to monitor costs in an effort to continue to deliver its service in the future. Income - the total income for the twelve months under review was £31,931 (2020: £27,856)

Expenditure - total expenditure in the year was £54,609. The Charity recorded an operating deficit for the year of £22,678; and carries forward Unrestricted funds of £79,452 and restricted funds of £400,000.

During the year the Trustees continued to place emphasis on financial management to ensure that the funds within the organisation are properly managed.

**CCC SALVATION ARK PARISH
REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2021**

STATEMENT OF TRUSTEE RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity's Act 2011. 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.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 7th May, 2022 and signed:

ON BEHALF OF THE BOARD:


Adeniyi Adenuga - Trustee

**REPORT OF THE INDEPENDENT EXAMINER
CCC SALVATION ARK PARISH
YEAR ENDED 31ST DECEMBER 2021**

I report on the accounts for the year ended 31st December 2021 set out on pages five to nine.

Respective responsibilities of trustees and examiner

The Charity's Trustees (who are also the Directors for the purposes of Company Law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an independent examination is required. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts

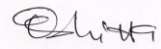
Independent examiner's statement

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 comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Omowunmi Shitta, FCCA
Simez Accountants Ltd
Business and Charity Advisors
192 Varley Street
Miles Platting
Manchester
M40 7EJ

Date: 7th May, 2022

**CCC SALVATION ARK PARISH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2021**

INCOMING RESOURCES	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
<i>Incoming resources from generated funds</i>					
Voluntary Income	2	<u>31,931</u>	-	<u>31,931</u>	<u>27,856</u>
				=	
RESOURCES EXPENDED					
Charitable Activities	3	17,277	-	17,277	15,586
Support Costs	4	35,818	-	35,818	35,867
Governance Costs	5	<u>1,514</u>	=	1,514	<u>1,413</u>
				=	
TOTAL RESOURCES EXPENDED		<u>54,609</u>	=	<u>54,609</u>	<u>52,866</u>
NET INCOME/EXPENDITURE FOR THE YEAR		<u>(22,678)</u>	=	<u>(22,678)</u>	<u>(25,010)</u>
RECONCILIATION OF FUNDS					
Revaluation reserves - restricted		-	400,000	400,000	400,000
Funds brought forward - Unrestricted		<u>102,130</u>	=	<u>102,130</u>	<u>127,140</u>
TOTAL FUNDS CARRIED FORWARD		<u>£79,452</u>	<u>£400,000</u>	<u>£479,452</u>	<u>£502,130</u>


None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2021 or 2020 other than those included in the statement of financial activities.

The notes on pages 7 to 9 form part of these accounts.

**CCC SALVATION ARK PARISH
BALANCE SHEET
YEAR ENDED 31ST DECEMBER 2021**

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
FIXED ASSETS			
Tangible Assets	6	<u>£489,689</u>	<u>£513,506</u>
CURRENT ASSETS			
Cash at bank and in hand		12,277	10,973
CREDITORS: due within one year	8	<u>(4,013)</u>	<u>(3,848)</u>
Net Current Assets		<u>8,264</u>	<u>7,125</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		497,953	520,631
CREDITORS: due after one year	9	<u>(18,501)</u>	<u>(18,501)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£479,452</u>	<u>£502,130</u>
FUNDS:		<u>2021</u>	<u>2020</u>
Restricted Funds	10	<u>400,000</u>	400,000
Unrestricted Funds	10	<u>79,452</u>	<u>102,130</u>
Total funds		<u>£479,452</u>	<u>£502,130</u>

The financial statements were approved by the Board of Trustees on 7th May, 2022 and were signed on its behalf by:


Adeniyi Adenuga - Trustee

The notes on pages 7 to 9 form part of these accounts.

**CCC SALVATION ARK PARISH
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The CCC Salvation Ark Parish meets the definition of a public benefit entity under FRS 102.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and other incoming resources - Income from tithes of the network churches in the forum when these are receivable.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Furniture & equipment	- 20% on cost
Motor vehicles	- 20% on cost

**CCC SALVATION ARK PARISH
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2021**

2. VOLUNTARY INCOME	<u>2021</u>	<u>2020</u>
Tithes and Offerings	28,098	23,744
Gift Aid	<u>3,833</u>	<u>4,112</u>
Total incoming resources	<u>£31,931</u>	<u>£27,856</u>
3. CHARITABLE ACTIVITIES		
Charitable donations	1,600	3,650
Conference and meeting	1,510	1,500
Honorarium	0	0
Ministry expenses	11,706	3,665
Evangelism and special events	2,299	700
Media expenses	162	<u>6,071</u>
	<u>17,277</u>	<u>15,586</u>
4. SUPPORT COSTS: MANAGEMENT		
Rates and water	323	202
Insurance	2,738	3,342
Light and heat	1,353	1,135
Telephone	2,857	2,687
Repairs and maintenance	140	100
Travel expense	250	250
Office and administrative expense	150	150
Motor vehicle expenses	3,830	3,824
Subscription	360	360
Depreciation - Owned Assets	23,817	<u>23,817</u>
	<u>35,818</u>	<u>35,867</u>
5. GOVERNANCE COSTS		
Legal and professional fees	1,514	1413
	<u>1,514</u>	<u>1,413</u>

6. FIXED ASSETS	<u>Freehold property</u>	<u>Fixtures and Fittings</u>	<u>Motor Vehicles</u>	<u>Total</u>
COST				
At 1st January 2020	100,000	550	24,984	125,534
Revaluation	400,000	-	-	400,000
Additions	-	92,055	-	92,055
Disposal	-	<u>(550)</u>	-	<u>(550)</u>
TOTAL	<u>500,000</u>	<u>92,055</u>	<u>24,984</u>	<u>617,039</u>
DEPRECIATION				
Opening Balance	20,000	73,644	9,889	103,533
Disposal	-	-	-	-
Charge for the year	<u>2,000</u>	<u>18,411</u>	<u>3,406</u>	<u>23,817</u>
	<u>22,000</u>	<u>92,055</u>	<u>13,295</u>	<u>127,350</u>
NET BOOK VALUE				
As at 31st December 2021	<u>£478,000</u>	=	<u>£11,689</u>	<u>£489,689</u>
As at 31st December 2020	<u>£480,000</u>	<u>£18,411</u>	<u>£15,095</u>	<u>£513,506</u>

**CCC SALVATION ARK PARISH
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2021**

7. TRUSTEES REMUNERATION AND BENEFITS**Trustees' expenses**

There are no paid staff. All tasks are carried out by Trustees who are not remunerated and do not receive any expenses or benefits for their activities.

8. CREDITORS : Amounts due within one year	<u>2021</u>	<u>2020</u>
Accruals	4,013	3,848
	=	=
	<u>£4,013</u>	<u>£3,848</u>

9. CREDITORS : Amounts falling due after one year	<u>2021</u>	<u>2020</u>
Other Creditors	<u>£18,501</u>	<u>£18,501</u>
	=	=

10. MOVEMENTS IN FUNDS	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
Unrestricted Funds			
General Fund	<u>£31,931</u>	<u>£54,609</u>	<u>(£22,678)</u>
Restricted Funds		<u>2021 £400,000</u>	<u>2020 £400,000</u>
Unrestricted Funds			
General fund for the year		(£22,678)	(£25,010)
General fund brought forward		<u>£102,130</u>	<u>£127,140</u>
		79,452	102,130
Total funds		<u>£479,452</u>	<u>£502,130</u>

11. REVALUATION OF PROPERTY

There was no official valuation of the property by an approved valuator.

12. EXTRA ORDINARY EVENT

There are no extra ordinary event.

**CCC SALVATION ARK PARISH
INCOME AND EXPENDITURE
YEAR ENDED 31ST DECEMBER 2021**

	<u>2021</u>	<u>2020</u>
	£	£
Incoming Resources:		
Voluntary income:		
Tithes and Offerings	28,098	23,744
Gift Aid	<u>3,833</u>	<u>4,112</u>
Total incoming resources	<u>£31,931</u>	<u>£27,856</u>
RESOURCES EXPENDED:		
Charitable activities:		
Charitable donations	1,600	3,650
Conference and meeting	1,510	1,500
Honorarium	0	0
Ministry expenses	11,706	3,665
Music	2,299	700
Media expenses	<u>162</u>	<u>6,071</u>
	<u>17,277</u>	<u>15,586</u>
SUPPORT COSTS: MANAGEMENT		
Rates and water	323	202
Insurance	2,738	3,342
Light and heat	1,353	1,135
Telephone	2,857	2,687
Repairs and maintenance	140	100
Travel expense	250	250
Office and administrative expense	150	150
Motor vehicle expenses	3,830	3,824
Subscription	360	360
Depreciation - Owned Assets	23,817	<u>23,817</u>
	<u>35,818</u>	<u>35,867</u>
GOVERNANCE COSTS		
Accountancy Fees	<u>1,514</u>	<u>1,413</u>
	<u>1,514</u>	<u>1,413</u>
Total resources expended	<u>£54,609</u>	<u>£52,866</u>
Net expenditure	<u>(£22,678)</u>	<u>(£25,010)</u>