

# FOCUS INTERNATIONAL CHRISTIAN CENTRE

England & Wales · Charity number 1116926

## Details

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**Other names** FOCUS CENTRE

**Status** Registered

**Legal form** Trust

**Registered** 2006-11-22

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

## Contact

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**Address** 123 Uxbridge Road  
Uxbridge  
Middlesex  
UB10 0LQ

**Phone** 02088452286

**Website** [www.ficc.org.uk](http://www.ficc.org.uk)

## Activities

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**Objects:** (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN WEMBLEY MIDDLESEX AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST(B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

**Activities:** THE CHURCH HELD REGULAR CONFERENCES IN THE COMMUNITY AS WELL AS SPONSORING MISSIONARY WORK IN NIGERIA

## Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** WEMBLEY, MIDDLESEX.
- Nigeria
- Harrow

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£125,958	£159,013	-	-
2024-12-31	£181,455	£250,598	-	-
2023-12-31	£199,036	£86,166	-	-
2022-12-31	£167,366	£92,110	-	-
2021-12-31	£160,420	£70,166	-	-

## Trustees

Name	Role	Appointed
MICHAEL ADEYEMO		2015-04-23
OLALEKAN BELLO		2019-07-28
PASTOR BENEDICT BABATUNDE OLAGUNJU		
PASTOR BENEDICTA GBEMISOLA OLAGUNJU		

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

England & Wales - Charity number 1116926

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# Accounts

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**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2025**

**CHARITY NUMBER : 1116926**

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**123 UXBRIDGE ROAD**  
**HILLINGDON**  
**UXBRIDGE**  
**UB10 0LQ**

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**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 31<sup>ST</sup> DECEMBER 2025**

**ADDRESS FOR CORRESPONDENCE**

123 UXBRIDGE ROAD  
HILLINGDON  
MIDDLESEX  
UB10 0LQ

**REGISTERED CHARITY NUMBER**

1116926

**GOVERNING DOCUMENT**

DECLARATION OF TRUST  
25<sup>TH</sup> SEPTEMBER 2006.

**TRUSTEES/ DIRECTORS**

Pastor (Mrs) Benedicta Olagunju  
Dr Benedict Olagunju  
Mr Michael Adeyemo  
Mr Olalekan Bello

**PRINCIPAL BANKERS**

UNITY TRUST BANK PLC  
NINE BRINDLEYPLACE  
BIRMINGHAM  
B1 2HB

**INDEPENDENT EXAMINER**

FRESH FIRE ORGANISATION  
GENERATOR BUSINESS CENTRE  
95 MILES ROAD  
MITCHAM  
CR4 3FH

## **FOCUS INTERNATIONAL CHRISTIAN CENTRE**

### **TRUSTEES' REPORT YEAR ENDED 31<sup>st</sup> December 2025**

The trustees are pleased to present their report for the year ended 31<sup>st</sup> December 2025 for the charity, Focus International Christian Centre with Charity Number 1116926.

The Trustees of the charity are: Mr Michael Adeyemo  
Pastor Benedicta Olagunju  
Pastor Benedict Olagunju  
Mr Olalekan Bello

The principal address of the charity is: Focus House  
123 Uxbridge road, Hillingdon  
UB10 0LQ

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a trust deed that was adopted on 25<sup>th</sup> September 2006 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

### **OBJECTIVES AND ACTIVITIES**

The Objects of the organisation are to advance the Christian Faith [in accordance with the Statement of Beliefs] through Wembley, Middlesex and throughout the world as the trustees may see fit from time to time, secondly to relieve persons who are in condition of need or hardship o aged or sick and to relieve distress. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

### **ACHIEVMENTS AND PERFORMANCE**

The Organisation continues to hold successful worship services through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. It used most of its funds in running its programs during the year. It continues to rent out the flats connected with its premises and this has provided some additional rental income. The church continues to hold its regular conferences that has assisted in enhancing the quality of lives of members of the general public for the good. The church also holds its midweek meetings on Zoom and this has proved to be very fruitful in engaging the community. The church was involved in large renovations of its property during the financial year.

## **FINANCIAL REVIEW**

The income of the charity is above £125,000. This is a slight decrease on its previous year's income and the church has a healthy amount in its reserves as well. It is in a financially strong position as it plans ahead regarding its future. The costs have been managed over this period. The church used a large amount of its income in paying the mortgage for the building as well as the general duties of running as a ministry. The church is a going concern.

## **FUTURE PLANS**

The church intends to continue to host its regular yearly conferences in UK. They will continue to support their yearly conferences in the community. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 12<sup>th</sup> March 2026 and signed on their behalf by:

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Independent Examiner's Report  
To the Trustees

## **FOCUS INTERNATIONAL CHRISTIAN CENTRE**

I report on the accounts of the church for the year ended 31<sup>st</sup> December 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

### **Respective responsibilities of trustees and examiner**

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 church 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 130 of the 2011 Act
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip  
FRESH FIRE ORGANISATION  
Generator Business Centre  
95 Miles Road  
Mitcham  
Surrey  
CR4 3FH

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

**Statement of Financial Activities for the year ended 31st December 2025**

	Note	Unrestricted Funds £	Total Funds 2025 £	2024
<b>Incoming Resources from generated funds</b>				
Donations and Legacies	<b>2</b>	97950	97950	124263
Investment income	<b>3</b>	1897	1897	3390
		<u>99847</u>	<u>99847</u>	<u>127653</u>
<i>Other Income</i>				
Other		26111	26111	53802
<b>Total Incoming Resources</b>		<u>125958</u>	<u>125958</u>	<u>181455</u>
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	<b>5</b>	158,269	158,269	249718
Other	<b>6</b>	744	744	880
<b>Total Resources Expended</b>		<u>159,013</u>	<u>159,013</u>	<u>250598</u>
<b>Net movement in funds</b>		<b>-33,055</b>	<b>-33,055</b>	<b>-69143</b>
<b>Other recognised gains</b>				
<b>Gains on investments</b>				
<b>Reconciliation of Funds</b>				
Total Funds brought forward		490559	490559	559702
<b>Total Funds carried forward</b>		<b>457,504</b>	<b>457,504</b>	490559

The above funds are all classed as to purpose  
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Balance Sheet as at 31st December 2025**

	Note	2025	2024
<b>Fixed Assets</b>		£	
Tangible fixed assets	5	438992	439902
		438992	439902
<b>Current Assets</b>			
Cash at bank and in hand		189605	241236
<b>Debtors &amp; prepayments</b>	9	60025	51254
		249630	292490
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	7	600	600
<b>Net Current Assets</b>		249030	291890
<b>Creditors: amounts due falling after one year</b>			
	8	230518	241233
<b>Net Assets</b>		457504	490559
<b>General Funds</b>		457504	490559
<b>Total Funds</b>		<b>457504</b>	<b>490559</b>

Approved by the trustees on 12th March 2026 and signed on their behalf by :

\_\_\_\_\_

The notes on these accounts form part of these accounts

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2025**

**1) Accounting Policies**

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts 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 (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

*Recognition of Income*

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

*Grants and Donations*

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

*Tax reclaim on donations and gifts*

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

## **EXPENDITURE AND LIABILITIES**

*Liability Recognition*

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

*Grants and Support Costs*

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2025**

*Creditors*

The charity has creditors which are measured at settlement amounts less any trade discounts.

**ASSETS**

*Tangible Fixed Assets for use by the charity*

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

*Debtors*

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Notes to the accounts for year ended 31st December 2025**

**2 Voluntary Income**

	Unrestricted Funds £	Total funds 2025 £	Total funds 2024 £
Church collections			
Tithes and Offerings	97950	97950	111963
Grant	0	0	12300
<b>Total</b>	<b>97950</b>	<b>97950</b>	<b>124263</b>

**2A Other Income**

	2025/£	2024/£
Rental Income	0	26061
Gift Aid	26111	27741
<b>Total</b>	<b>26111</b>	<b>53802</b>

**3 Investment income**

	Unrestricted Funds £	Total funds 2025/£	2024/£
Bank Interest	1897	1897	3390

**4 Tangible Fixed Assets**

Cost	Instrument Van		Equipment building		Total £
	£	£	£	£	
At 01/01/2025	4001	2481	18849	435000	460331
Additions	0	0	0	0	0
<b>At 31/12/2025</b>	<b>4001</b>	<b>2481</b>	<b>18849</b>	<b>435000</b>	<b>460331</b>
<b>Depreciation</b>					
At 01/01/2025	2759	2309	15361	0	20429
charge for the year	248	34	698	0	980
<b>At 31/12/2025</b>	<b>3007</b>	<b>2343</b>	<b>16059</b>	<b>0</b>	<b>21409</b>
<b>Net Book Value at 31/12/2025</b>	<b>994</b>	<b>138</b>	<b>2790</b>	<b>435000</b>	<b>438922</b>
Net Book Value at 01/01/2025	1242	172	3488	435000	439902

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Notes to the accounts for year ended 31st December 2025**

**5 Cost of Activities in furtherance of Charity's Objectives**

	2025/£	2024/£
Hall Hire		
Mission house rent	13800	13800
Maintenance/ Repair	0	0
Honorarium	444	400
Insurance	4864	4643
Church conferences	0	7558
Transportation costs	168	598
Salary	11400	11400
Subscription	159	150
Training	0	0
Bank Charges	357	316
Mortgage Interest	21838	21838
Benevolence gifts	3830	3938
Light and heat	3825	3182
Stationary	0	99
Renovation costs	46051	86788
Services	27250	0
Telephone/ Internet	1062	1323
Depreciation	980	1225
Welfare	3762	1906
Advert	0	700
Media Services	0	312
Professional fees	9360	33003
Web hosting	668	0
Repairs & Renewals	0	50250
Rates	8451	6289
<b>Total</b>	<b>158269</b>	<b>249718</b>

<b>6 Other</b>	<b>2025/£</b>	<b>2024/£</b>
Independent examination	600	600
Administration	144	280
<b>Total</b>	<b>744</b>	<b>880</b>

<b>Staff Costs</b>	£	£
Salaries	11400	11400
Tax/NIC	0	0
<b>Total</b>	<b>11400</b>	<b>11400</b>

No employee earned more than £15,000 p.a. There were 2 employees during the year.

<b>7 Creditors: amounts falling due within one year</b>	<b>2025/£</b>	<b>2024/£</b>
Independent examination	600	600
<b>Total</b>	<b>600</b>	<b>600</b>

<b>8 Creditors: amounts falling due after one year</b>	<b>2025/£</b>	<b>2024/£</b>
Mortgage	230518	231639

The church has a mortgage on its building on a repayment basis for 20 years.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Notes to the accounts for year ended 31st December 2025**

<b>9 Debtors and Prepayments</b>	<b>2025/£</b>	<b>2024/£</b>
Debtors	57275	21254
Loan to members	2750	30000
Total	<u><b>60025</b></u>	<u><b>51254</b></u>

**Trustee Remuneration**

Trustees Dr Benedict and Bendecita Olagunju received remuneration of £11400 for pastoral services rendered to the charity.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

England & Wales - Charity number 1116926

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# Accounts

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**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

**CHARITY NUMBER : 1116926**

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**123 UXBRIDGE ROAD**  
**HILLINGDON**  
**UXBRIDGE**  
**UB10 0LQ**

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**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

**ADDRESS FOR CORRESPONDENCE**

123 UXBRIDGE ROAD  
HILLINGDON  
MIDDLESEX  
UB10 0LQ

**REGISTERED CHARITY NUMBER**

1116926

**GOVERNING DOCUMENT**

DECLARATION OF TRUST  
25<sup>TH</sup> SEPTEMBER 2006.

**TRUSTEES/ DIRECTORS**

Pastor (Mrs) Benedicta Olagunju  
Dr Benedict Olagunju  
Mr Michael Adeyemo  
Mr Olalekan Bello

**PRINCIPAL BANKERS**

UNITY TRUST BANK PLC  
NINE BRINDLEYPLACE  
BIRMINGHAM  
B1 2HB

**INDEPENDENT EXAMINER**

FRESH FIRE ORGANISATION  
GENERATOR BUSINESS CENTRE  
95 MILES ROAD  
MITCHAM  
CR4 3FH

## **FOCUS INTERNATIONAL CHRISTIAN CENTRE**

### **TRUSTEES' REPORT YEAR ENDED 31<sup>st</sup> December 2024**

The trustees are pleased to present their report for the year ended 31<sup>st</sup> December 2024 for the charity, Focus International Christian Centre with Charity Number 1116926.

The Trustees of the charity are: Mr Michael Adeyemo  
Pastor Benedicta Olagunju  
Pastor Benedict Olagunju  
Mr Olalekan Bello

The principal address of the charity is: Focus House  
123 Uxbridge road, Hillingdon  
UB10 0LQ

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a trust deed that was adopted on 25<sup>th</sup> September 2006 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

### **OBJECTIVES AND ACTIVITIES**

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## **FINANCIAL REVIEW**

The income of the charity is above £181,000. This is a slight decrease on its previous year's income and the church has a healthy amount in its reserves as well. It is in a financially strong position as it plans ahead regarding its future. The costs have been managed over this period. The church used a large amount of its income in paying the mortgage for the building as well as the general duties of running as a ministry. The church is a going concern.

## **FUTURE PLANS**

The church intends to continue to host its regular yearly conferences in UK. They will continue to support their yearly conferences in the community. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 3<sup>rd</sup> March 2025 and signed on their behalf by:

---

Independent Examiner's Report  
To the Trustees

## **FOCUS INTERNATIONAL CHRISTIAN CENTRE**

I report on the accounts of the church for the year ended 31<sup>st</sup> December 2024 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

### **Respective responsibilities of trustees and examiner**

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 church 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 130 of the 2011 Act
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip  
FRESH FIRE ORGANISATION  
Generator Business Centre  
95 Miles Road  
Mitcham  
Surrey  
CR4 3FH

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

**Statement of Financial Activities for the year ended 31st December 2024**

	Note	Unrestricted Funds £	Total Funds 2024 £	2023
<b>Incoming Resources from generated funds</b>				
Donations and Legacies	2	124263	124263	132052
Investment income	3	3390	3390	5606
		127653	127653	137658
<i>Other Income</i>				
Other		53802	53802	61378
		181455	181455	199036
<b>Total Incoming Resources</b>				
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	5	249,718	249,718	85286
Other	6	880	880	880
		250,598	250,598	86166
<b>Total Resources Expended</b>				
<b>Net movement in funds</b>		<b>-69,143</b>	<b>-69,143</b>	<b>112870</b>
<b>Other recognised gains</b>				
<b>Gains on investments</b>				
<b>Reconciliation of Funds</b>				
Total Funds brought forward		559702	559702	446832
<b>Total Funds carried forward</b>		<b>490,559</b>	<b>490,559</b>	<b>559702</b>

The above funds are all classed as to purpose  
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Balance Sheet as at 31st December 2024**

	Note	2024	2023
<b>Fixed Assets</b>		£	
Tangible fixed assets	5	439902	440227
		439902	440227
<b>Current Assets</b>			
Cash at bank and in hand		241236	325337
<b>Debtors &amp; prepayments</b>	9	51254	56563
		292490	381900
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	7	600	600
<b>Net Current Assets</b>		291890	381300
<b>Creditors: amounts due falling after one year</b>			
	8	241233	261825
<b>Net Assets</b>		490559	559702
<b>General Funds</b>		490559	559702
<b>Total Funds</b>		<b>490559</b>	<b>559702</b>

Approved by the trustees on 3rd March 2025 and signed on their behalf by :

\_\_\_\_\_

The notes on these accounts form part of these accounts

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

**1) Accounting Policies**

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction values otherwise stated in the relevant note(s) to these accounts. The accounts 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 (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

*Recognition of Income*

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

*Grants and Donations*

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP)

*Tax reclaim on donations and gifts*

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

## **EXPENDITURE AND LIABILITIES**

*Liability Recognition*

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

*Grants and Support Costs*

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

*Creditors*

The charity has creditors which are measured at settlement amounts less any trade discounts.

**ASSETS**

*Tangible Fixed Assets for use by the charity*

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

*Debtors*

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Notes to the accounts for year ended 31st December 2024**

**2 Voluntary Income**

	Unrestricted Funds £	Total funds 2024 £	Total funds 2023 £
Church collections			
Tithes and Offerings	111963	111963	132052
Grant	12300	12300	12300
<b>Total</b>	<b>124263</b>	<b>124263</b>	<b>144352</b>

**2A Other Income**

	2024/£	2023/£
Rental Income	26061	33106
Gift Aid	27741	28272
<b>Total</b>	<b>53802</b>	<b>61378</b>

**3 Investment income**

	Unrestricted Funds £	Total funds 2024/£	2023/£
Bank Interest	3390	3390	5606

**4 Tangible Fixed Assets  
Cost**

	Instrument £	Van £	Equipment £	building £	Total £
At 01/01/2024	4001	2481	17949	435000	459431
Additions	0	0	900	0	900
<b>At 31/12/2024</b>	<b>4001</b>	<b>2481</b>	<b>18849</b>	<b>435000</b>	<b>460331</b>
<b>Depreciation</b>					
At 01/01/2024	2449	2266	14489	0	19204
charge for the year	310	43	872	0	1225
<b>At 31/12/2024</b>	<b>2759</b>	<b>2309</b>	<b>15361</b>	<b>0</b>	<b>20429</b>
<b>Net Book Value at 31/12/2024</b>	<b>1242</b>	<b>172</b>	<b>3488</b>	<b>435000</b>	<b>439902</b>
Net Book Value at 01/01/2024	1552	215	3460	435000	440227

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Notes to the accounts for year ended 31st December 2024**

**5 Cost of Activities in furtherance of Charity's Objectives**

	2024/£	2023/£
Hall Hire		
Mission house rent	13800	13800
Maintenance/ Repair	0	0
Honorarium	400	3291
Insurance	4643	4104
Church conferences	7558	0
Transportation costs	598	521
Salary	11400	11400
Subscription	150	145
Training	0	0
Bank Charges	316	370
Mortgage Interest	21838	25890
Benevolence gifts	3938	5045
Light and heat	3182	1416
Stationary	99	560
Renovation costs	86788	0
Hospitality	0	0
Telephone/ Internet	1323	1391
Depreciation	1225	1305
Welfare	1906	6222
Advert	700	0
Media Services	312	958
Professional fees	33003	6000
Web hosting	0	0
Repairs & Renewals	50250	0
Rates	6289	2868
<b>Total</b>	<b>249718</b>	<b>85286</b>

<b>6 Other</b>	<b>2024/£</b>	<b>2023/£</b>
Independent examination	600	600
Administration	280	280

**Total** **880**      **880**

<b>Staff Costs</b>	£	£
Salaries	11400	11400
Tax/NIC	0	0
<b>Total</b>	<b>11400</b>	<b>11400</b>

No employee earned more than £15,000 p.a. There were 2 employees during the year.

<b>7 Creditors: amounts falling due within one year</b>	<b>2024/£</b>	<b>2023/£</b>
Independent examination	600	600
<b>Total</b>	<b>600</b>	<b>600</b>

<b>8 Creditors: amounts falling due after one year</b>	<b>2024/£</b>	<b>2023/£</b>
Mortgage	231639	261825

The church has a mortgage on its building on a repayment basis for 20 years.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Notes to the accounts for year ended 31st December 2024**

<b>9 Debtors and Prepayments</b>	<b>2024/£</b>	<b>2023/£</b>
Tax recoverable	21254	26563
Loan to members	30000	30000
Total	<u>51254</u>	<u>56563</u>

**Trustee Remuneration**

Trustees Dr Benedict and Bendecita Olagunju received remuneration of £11400 for pastoral services rendered to the charity.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

England & Wales - Charity number 1116926

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# Accounts

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**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**CHARITY NUMBER : 1116926**

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**123 UXBRIDGE ROAD**  
**HILLINGDON**  
**UXBRIDGE**  
**UB10 0LQ**

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**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**ADDRESS FOR CORRESPONDENCE**

123 UXBRIDGE ROAD  
HILLINGDON  
MIDDLESEX  
UB10 0LQ

**REGISTERED CHARITY NUMBER**

1116926

**GOVERNING DOCUMENT**

DECLARATION OF TRUST  
25<sup>TH</sup> SEPTEMBER 2006.

**TRUSTEES/ DIRECTORS**

Pastor (Mrs) Benedicta Olagunju  
Dr Benedict Olagunju  
Mr Michael Adeyemo  
Mr Olalekan Bello

**PRINCIPAL BANKERS**

UNITY TRUST BANK PLC  
NINE BRINDLEYPLACE  
BIRMINGHAM  
B1 2HB

**INDEPENDENT EXAMINER**

FRESH FIRE ORGANISATION  
GENERATOR BUSINESS CENTRE  
95 MILES ROAD  
MITCHAM  
CR4 3FH

## **FOCUS INTERNATIONAL CHRISTIAN CENTRE**

### **TRUSTEES' REPORT YEAR ENDED 31<sup>st</sup> December 2023**

The trustees are pleased to present their report for the year ended 31<sup>st</sup> December 2023 for the charity, Focus International Christian Centre with Charity Number 1116926.

The Trustees of the charity are: Mr Michael Adeyemo  
Pastor Benedicta Olagunju  
Pastor Benedict Olagunju  
Mr Olalekan Bello

The principal address of the charity is: Focus House  
123 Uxbridge road, Hillingdon  
UB10 0LQ

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a trust deed that was adopted on 25<sup>th</sup> September 2006 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

### **OBJECTIVES AND ACTIVITIES**

The Objects of the organisation are to advance the Christian Faith [in accordance with the Statement of Beliefs] through Wembley, Middlesex and throughout the world as the trustees may see fit from time to time, secondly to relieve persons who are in condition of need or hardship o aged or sick and to relieve distress. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

### **ACHIEVMENTS AND PERFORMANCE**

The Organisation continues to hold successful worship services through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. It used most of its funds in running its programs during the year. It continues to rent out the flats connected with its premises and this has provided some additional rental income. The church continues to hold its regular conferences that has assisted in enhancing the quality of lives of members of the general public for the good. The church also holds its midweek meetings on Zoom and this has proved to be very fruitful in engaging the community.

## **FINANCIAL REVIEW**

The income of the charity is above £199,000. This is an increase on its previous year's income and the church has a healthy amount in its reserves as well. It is in a financially strong position as it plans ahead regarding its future. The costs have been managed over this period. The church used a large amount of its income in paying the mortgage for the building as well as the general duties of running as a ministry. The church is a going concern.

## **FUTURE PLANS**

The church intends to continue to host its regular yearly conferences in UK. They will continue to support their yearly conferences in the community. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 1<sup>st</sup> March 2024 and signed on their behalf by:

---

Independent Examiner's Report  
To the Trustees

## **FOCUS INTERNATIONAL CHRISTIAN CENTRE**

I report on the accounts of the church for the year ended 31<sup>st</sup> December 2023 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

### **Respective responsibilities of trustees and examiner**

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 church 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 130 of the 2011 Act
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip  
FRESH FIRE ORGANISATION  
Generator Business Centre  
95 Miles Road  
Mitcham  
Surrey  
CR4 3FH

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

**Statement of Financial Activities for the year ended 31st December 2023**

	Note	Unrestricted Funds £	Total Funds 2023 £	2022
<b>Incoming Resources from generated funds</b>				
Donations and Legacies	<b>2</b>	132052	132052	118273
Investment income	<b>3</b>	5606	5606	194
		<u>137658</u>	<u>137658</u>	<u>118467</u>
<i>Other Income</i>				
Other		61378	61378	48899
<b>Total Incoming Resources</b>		<u>199036</u>	<u>199036</u>	<u>167366</u>
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	<b>5</b>	85,286	85,286	91302
Other	<b>6</b>	880	880	808
<b>Total Resources Expended</b>		<u>86,166</u>	<u>86,166</u>	<u>92110</u>
<b>Net movement in funds</b>		<b>112,870</b>	112,870	75256
<b>Other recognised gains</b>				
<b>Gains on investments</b>				
<b>Reconciliation of Funds</b>				
Total Funds brought forward		446832	446832	371576
<b>Total Funds carried forward</b>		<b>559,702</b>	<b>559,702</b>	446832

The above funds are all classed as to purpose  
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Balance Sheet as at 31st December 2023**

	Note	2023	2022
<b>Fixed Assets</b>		£	
Tangible fixed assets	5	440227	441532
		440227	441532
<b>Current Assets</b>			
Cash at bank and in hand		325337	221994
<b>Debtors &amp; prepayments</b>	9	56563	74200
		381900	296194
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	7	600	600
<b>Net Current Assets</b>		381300	295594
<b>Creditors: amounts due falling after one year</b>			
	8	261825	290294
<b>Net Assets</b>		559702	446832
<b>General Funds</b>		559702	446832
<b>Total Funds</b>		<b>559702</b>	<b>446832</b>

Approved by the trustees on 1st March 2024 and signed on their behalf by :

\_\_\_\_\_

The notes on these accounts form part of these accounts

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**1) Accounting Policies**

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts 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 (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

*Recognition of Income*

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

*Grants and Donations*

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

*Tax reclaim on donations and gifts*

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

## **EXPENDITURE AND LIABILITIES**

*Liability Recognition*

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

*Grants and Support Costs*

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

*Creditors*

The charity has creditors which are measured at settlement amounts less any trade discounts.

**ASSETS**

*Tangible Fixed Assets for use by the charity*

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

*Debtors*

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Notes to the accounts for year ended 31st December 2023**

**2 Voluntary Income**

	Unrestricted Funds	Total funds 2023	Total funds 2022
	£	£	£
Church collections	132052	132052	118273
Tithes and Offerings			
Grant			
<b>Total</b>	<b>132052</b>	<b>132052</b>	<b>118273</b>

**2A Other Income**

	2023/£	2022/£
Rental Income	33106	25148
Gift Aid	28272	23751
<b>Total</b>	<b>61378</b>	<b>48899</b>

**3 Investment income**

	Unrestricted Funds £	Total funds 2023/£	2022/£
Bank Interest	5606	5606	194

**4 Tangible Fixed Assets**

<b>Cost</b>	Instrument Van		Equipment building		Total
	£	£	£	£	£
At 01/01/2023	4001	2481	17949	435000	459431
Additions	0	0	0	0	0
<b>At 31/12/2023</b>	<b>4001</b>	<b>2481</b>	<b>17949</b>	<b>435000</b>	<b>459431</b>
<b>Depreciation</b>					
At 01/01/2023	2061	2213	13625	0	17899
charge for the year	388	53	864	0	1305
<b>At 31/12/2023</b>	<b>2449</b>	<b>2266</b>	<b>14489</b>	<b>0</b>	<b>19204</b>
<b>Net Book Value at 31/12/2023</b>	<b>1552</b>	<b>215</b>	<b>3460</b>	<b>435000</b>	<b>440227</b>
Net Book Value at 01/01/2023	1940	268	4324	435000	441532

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Notes to the accounts for year ended 31st December 2023**

**5 Cost of Activities in furtherance of Charity's Objectives**

	<b>2023/£</b>	<b>2022/£</b>
Hall Hire		3935
Mission house rent	13800	13800
Maintenance/ Repair	0	290
Honorarium	3291	2400
Insurance	4104	4138
Church conferences	0	3000
Transportation costs	521	875
Salary	11400	11400
Subscription	145	145
Training	0	0
Bank Charges	370	304
Mortgage Interest	25890	25812
Benevolence gifts	5045	2182
Light and heat	1416	738
Stationary	560	3117
Sundry	0	0
Hospitality	0	0
Telephone/ Internet	1391	1406
Depreciation	1305	1631
Welfare	6222	7350
Advert	0	0
Media Services	958	920
Professional fees	6000	3700
Web hosting	0	473
Mission	0	0
Rates	2868	3686
<b>Total</b>	<b>85286</b>	<b>91302</b>

<b>6 Other</b>	<b>2023/£</b>	<b>2022/£</b>
Independent examination	600	600
Administration	280	208
<b>Total</b>	<b>880</b>	<b>808</b>

<b>Staff Costs</b>	<b>£</b>	<b>£</b>
Salaries	11400	11400
Tax/NIC	0	0
<b>Total</b>	<b>11400</b>	<b>11400</b>

No employee earned more than £15,000 p.a. There were 2 employees during the year.

<b>7 Creditors: amounts falling due within one year</b>	<b>2023/£</b>	<b>2022/£</b>
Independent examination	600	600
<b>Total</b>	<b>600</b>	<b>600</b>

<b>8 Creditors: amounts falling due after one year</b>	<b>2023/£</b>	<b>2022/£</b>
Mortgage	261825	290294

The church has a mortgage on its building on a repayment basis for 20 years.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Notes to the accounts for year ended 31st December 2023**

<b>9 Debtors and Prepayments</b>	<b>2023/£</b>	<b>2022/£</b>
Tax recoverable	26563	25700
Loan to members	30000	48500
Total	<u>56563</u>	<u>74200</u>

**Trustee Remuneration**

Trustees Dr Benedict and Bendecita Olagunju received remuneration of £11400 for pastoral services rendered to the charity.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

England & Wales - Charity number 1116926

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# Accounts

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**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**CHARITY NUMBER : 1116926**

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**123 UXBRIDGE ROAD**  
**HILLINGDON**  
**UXBRIDGE**  
**UB10 0LQ**

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**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**ADDRESS FOR CORRESPONDENCE**

123 UXBRIDGE ROAD  
HILLINGDON  
MIDDLESEX  
UB10 0LQ

**REGISTERED CHARITY NUMBER**

1116926

**GOVERNING DOCUMENT**

DECLARATION OF TRUST  
25<sup>TH</sup> SEPTEMBER 2006.

**TRUSTEES/ DIRECTORS**

Pastor (Mrs) Benedicta Olagunju  
Dr Benedict Olagunju  
Mr Michael Adeyemo  
Mr Olalekan Bello

**PRINCIPAL BANKERS**

UNITY TRUST BANK PLC  
NINE BRINDLEYPLACE  
BIRMINGHAM  
B1 2HB

**INDEPENDENT EXAMINER**

FRESH FIRE ORGANISATION  
GENERATOR BUSINESS CENTRE  
95 MILES ROAD  
MITCHAM  
CR4 3FH

## **FOCUS INTERNATIONAL CHRISTIAN CENTRE**

### **TRUSTEES' REPORT YEAR ENDED 31<sup>st</sup> December 2022**

The trustees are pleased to present their report for the year ended 31<sup>st</sup> December 2022 for the charity, Focus International Christian Centre with Charity Number 1116926.

The Trustees of the charity are: Mr Michael Adeyemo  
Pastor Benedicta Olagunju  
Pastor Benedict Olagunju  
Mr Olalekan Bello

The principal address of the charity is: Focus House  
123 Uxbridge road, Hillingdon  
UB10 0LQ

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a trust deed that was adopted on 25<sup>th</sup> September 2006 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

### **OBJECTIVES AND ACTIVITIES**

The Objects of the organisation are to advance the Christian Faith [in accordance with the Statement of Beliefs] through Wembley, Middlesex and throughout the world as the trustees may see fit from time to time, secondly to relieve persons who are in condition of need or hardship o aged or sick and to relieve distress. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

### **ACHIEVMENTS AND PERFORMANCE**

The Organisation continues to hold successful worship services through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. It used most of its funds in running its programs during the year. It continues to rent out the flats connected with its premises and this has provided some additional rental income. The church continues to hold its regular conferences that has assisted in enhancing the quality of lives of members of the general public for the good. The church has now moved back to in person services and this has greatly benefited the community.

## **FINANCIAL REVIEW**

The income of the charity is above £167,000. This is an increase on its previous year's income and the church has a healthy amount in its reserves as well. It is in a financially strong position as it plans ahead regarding its future. The costs have been managed over this period. The church used a large amount of its income in paying the mortgage for the building as well as the general duties of running as a ministry. The church is a going concern.

## **FUTURE PLANS**

The church intends to continue to host its regular yearly conferences in UK. They will continue to support their yearly conferences in the community. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 17<sup>th</sup> February 2023 and signed on their behalf by:

---

Independent Examiner's Report  
To the Trustees

## **FOCUS INTERNATIONAL CHRISTIAN CENTRE**

I report on the accounts of the church for the year ended 31<sup>st</sup> December 2022 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

### **Respective responsibilities of trustees and examiner**

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 church 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 130 of the 2011 Act
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip  
FRESH FIRE ORGANISATION  
Generator Business Centre  
95 Miles Road  
Mitcham  
Surrey  
CR4 3FH

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

**Statement of Financial Activities for the year ended 31st December 2022**

	Note	Unrestricted Funds £	Total Funds 2022 £	2021
<b>Incoming Resources from generated funds</b>				
Donations and Legacies	<b>2</b>	118273	118273	112159
Investment income	<b>3</b>	194	194	16
		<hr/> 118467	<hr/> 118467	<hr/> 112175
<i>Other Income</i>				
Other		48899	48899	48245
<b>Total Incoming Resources</b>		<hr/> <b>167366</b>	<hr/> <b>167366</b>	<hr/> <b>160420</b>
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	<b>5</b>	91,302	91,302	69426
Other	<b>6</b>	808	808	740
<b>Total Resources Expended</b>		<hr/> <b>92,110</b>	<hr/> <b>92,110</b>	<hr/> <b>70166</b>
<b>Net movement in funds</b>		<b>75,256</b>	<b>75,256</b>	<b>90254</b>
<b>Other recognised gains</b>				
<b>Gains on investments</b>				
<b>Reconciliation of Funds</b>				
Total Funds brought forward		371576	371576	281322
<b>Total Funds carried forward</b>		<b>446,832</b>	<b>446,832</b>	<b>371576</b>

The above funds are all classed as to purpose  
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Balance Sheet as at 31st December 2022**

	Note	2022	2021
<b>Fixed Assets</b>		£	
Tangible fixed assets	5	441532	439813
		441532	439813
<b>Current Assets</b>			
Cash at bank and in hand		221994	176051
<b>Debtors &amp; prepayments</b>	9	74200	49200
		296194	225251
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	7	600	600
<b>Net Current Assets</b>		295594	224651
<b>Creditors: amounts due falling after one year</b>			
	8	290294	292888
<b>Net Assets</b>		446832	371576
<b>General Funds</b>		446832	371576
<b>Total Funds</b>		<b>446832</b>	<b>371576</b>

Approved by the trustees on 17th February 2022 and signed on their behalf by :

\_\_\_\_\_

The notes on these accounts form part of these accounts

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**1) Accounting Policies**

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts 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 (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

*Recognition of Income*

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

*Grants and Donations*

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

*Tax reclaim on donations and gifts*

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

## **EXPENDITURE AND LIABILITIES**

*Liability Recognition*

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

*Grants and Support Costs*

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

*Creditors*

The charity has creditors which are measured at settlement amounts less any trade discounts.

**ASSETS**

*Tangible Fixed Assets for use by the charity*

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

*Debtors*

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Notes to the accounts for year ended 31st December 2022**

**2 Voluntary Income**

	Unrestricted Funds	Total funds 2022	Total funds 2021
	£	£	£
Church collections	118273	118273	110260
Tithes and Offerings			10899
Grant			
<b>Total</b>	<b>118273</b>	<b>118273</b>	<b>121159</b>

**2A Other Income**

	<b>2022/£</b>	<b>2021/£</b>
Rental Income	25148	22112
Gift Aid	23751	26133
<b>Total</b>	<b>48899</b>	<b>48245</b>

**3 Investment income**

	Unrestricted Funds £	Total funds 2022/£	2021/£
Bank Interest	194	194	16

**4 Tangible Fixed Assets**

	Instrument £	Van £	Equipment £	building £	Total £
<b>Cost</b>					
At 01/01/2022	2001	2481	16599	435000	456081
Additions	2000	0	1350	0	3350
<b>At 31/12/2022</b>	<b>4001</b>	<b>2481</b>	<b>17949</b>	<b>435000</b>	<b>459431</b>
<b>Depreciation</b>					
At 01/01/2022	1576	2147	12545	0	16268
charge for the year	485	66	1080	0	1631
<b>At 31/12/2022</b>	<b>2061</b>	<b>2213</b>	<b>13625</b>	<b>0</b>	<b>17899</b>
<b>Net Book Value at 31/12/2022</b>	<b>1940</b>	<b>268</b>	<b>4324</b>	<b>435000</b>	<b>441532</b>
Net Book Value at 01/01/2022	425	334	4054	435000	439813

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Notes to the accounts for year ended 31st December 2022**

**5 Cost of Activities in furtherance of Charity's Objectives**

	2022/£	2021/£
Hall Hire	3935	0
Mission house rent	13800	13800
Maintenance/ Repair	290	268
Honorarium	2400	0
Insurance	4138	3635
Church conferences	3000	600
Transportation costs	875	638
Salary	11400	11400
Subscription	145	129
Training	0	894
Bank Charges	304	98
Mortgage Interest	25812	18367
Benevolence gifts	2182	4690
Light and heat	738	2559
Stationary	3117	160
Sundry	0	0
Hospitality	0	0
Telephone	1406	1438
Depreciation	1631	1203
Welfare	7350	5142
Advert	0	0
Media Services	920	310
Professional fees	3700	1638
Web hosting	473	571
Mission	0	500
Rates	3686	1386
<b>Total</b>	<b>91302</b>	<b>69426</b>

<b>6 Other</b>	2022/£	2021/£
Independent examination	600	600
Administration	208	140
<b>Total</b>	<b>808</b>	<b>740</b>

<b>Staff Costs</b>	£	£
Salaries	11400	11400
Tax/NIC	0	0
<b>Total</b>	<b>11400</b>	<b>11400</b>

No employee earned more than £15,000 p.a. There were 2 employees during the year.

<b>7 Creditors: amounts falling due within one year</b>	2022/£	2021/£
Independent examination	600	600
<b>Total</b>	<b>600</b>	<b>600</b>

<b>8 Creditors: amounts falling due after one year</b>	2022/£	2021/£
Mortgage	290294	292888

The church has a mortgage on its building on a repayment basis for 20 years.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Notes to the accounts for year ended 31st December 2022**

<b>9 Debtors and Prepayments</b>	<b>2022/£</b>	<b>2021/£</b>
Tax recoverable	25700	25700
Loan to members	48500	23500
Total	<u><b>74200</b></u>	<u><b>49200</b></u>

**Trustee Remuneration**

Trustees Dr Benedict and Bendecita Olagunju received remuneration of £11400 for pastoral services rendered to the charity.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

England & Wales - Charity number 1116926

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# Accounts

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**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**CHARITY NUMBER : 1116926**

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**123 UXBRIDGE ROAD**  
**HILLINGDON**  
**UXBRIDGE**  
**UB10 0LQ**

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**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**ADDRESS FOR CORRESPONDENCE**

123 UXBRIDGE ROAD  
HILLINGDON  
MIDDLESEX  
UB10 0LQ

**REGISTERED CHARITY NUMBER**

1116926

**GOVERNING DOCUMENT**

DECLARATION OF TRUST  
25<sup>TH</sup> SEPTEMBER 2006.

**TRUSTEES/ DIRECTORS**

Pastor (Mrs) Benedicta Olagunju  
Dr Benedict Olagunju  
Mr Michael Adeyemo  
Mr Olalekan Bello

**PRINCIPAL BANKERS**

UNITY TRUST BANK PLC  
NINE BRINDLEYPLACE  
BIRMINGHAM  
B1 2HB

**INDEPENDENT EXAMINER**

FRESH FIRE ORGANISATION  
GENERATOR BUSINESS CENTRE  
95 MILES ROAD  
MITCHAM  
CR4 3FH

## **FOCUS INTERNATIONAL CHRISTIAN CENTRE**

### **TRUSTEES' REPORT YEAR ENDED 31<sup>st</sup> December 2021**

The trustees are pleased to present their report for the year ended 31<sup>st</sup> December 2021 for the charity, Focus International Christian Centre with Charity Number 1116926.

The Trustees of the charity are: Mr Michael Adeyemo  
Pastor Benedicta Olagunju  
Pastor Benedict Olagunju  
Mr Olalekan Bello

The principal address of the charity is: Focus House  
123 Uxbridge road, Hillingdon  
UB10 0LQ

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a trust deed that was adopted on 25<sup>th</sup> September 2006 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

### **OBJECTIVES AND ACTIVITIES**

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### **ACHIEVMENTS AND PERFORMANCE**

The Organisation continues to hold successful worship services through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. It used most of its funds in running its programs during the year. It continues to rent out the flats connected with its premises and this has provided some additional rental income. The church continues to hold its regular conferences that has assisted in enhancing the quality of lives of members of the general public for the good. Due to Covid most of the services were held online on Zoom.

## **FINANCIAL REVIEW**

The income of the charity is above £160,000. This is an increase on its previous year's income and the church has a healthy amount in its reserves as well. It is in a financially strong position as it plans ahead regarding its future. The costs have been managed over this period. The church used a large amount of its income in paying the mortgage for the building as well as the general duties of running as a ministry. The church is a going concern.

## **FUTURE PLANS**

The church intends to continue to host its regular yearly conferences in UK. They will continue to support their yearly conferences in the community. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 1<sup>st</sup> February 2022 and signed on their behalf by:

---

Independent Examiner's Report  
To the Trustees

## **FOCUS INTERNATIONAL CHRISTIAN CENTRE**

I report on the accounts of the church for the year ended 31<sup>st</sup> December 2021 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

### **Respective responsibilities of trustees and examiner**

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 church 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 130 of the 2011 Act
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Generator Business Centre  
95 Miles Road  
Mitcham  
Surrey  
CR4 3FH

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**

**Statement of Financial Activities for the year ended 31st December 2021**

	Note	Unrestricted Funds £	Total Funds 2021 £	2020
<b>Incoming Resources from generated funds</b>				
Donations and Legacies	<b>2</b>	112159	112159	79224
Investment income	<b>3</b>	16	16	133
		<u>112175</u>	<u>112175</u>	<u>79357</u>
<i>Other Income</i>				
Other		48245	48245	38292
<b>Total Incoming Resources</b>		<u>160420</u>	<u>160420</u>	<u>117649</u>
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	<b>5</b>	69,426	69,426	72063
Other	<b>6</b>	740	740	884
<b>Total Resources Expended</b>		<u>70,166</u>	<u>70,166</u>	<u>72947</u>
<b>Net movement in funds</b>		<b>90,254</b>	90,254	44702
<b>Other recognised gains</b>				
<b>Gains on investments</b>				
<b>Reconciliation of Funds</b>				
Total Funds brought forward		281322	281322	236620
<b>Total Funds carried forward</b>		<b>371,576</b>	<b>371,576</b>	281322

The above funds are all classed as to purpose  
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Balance Sheet as at 31st December 2021**

	Note	2021	2020
<b>Fixed Assets</b>		£	
Tangible fixed assets	5	439813	439344
		439813	439344
<b>Current Assets</b>			
Cash at bank and in hand		176051	108963
<b>Debtors &amp; prepayments</b>	9	49200	44050
		225251	153013
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	7	600	600
<b>Net Current Assets</b>		224651	152413
<b>Creditors: amounts due falling after one year</b>			
	8	292888	310435
<b>Net Assets</b>		371576	281322
<b>General Funds</b>		371576	281322
<b>Total Funds</b>		<b>371576</b>	<b>281322</b>

Approved by the trustees on 1st February 2022 and signed on their behalf by :

\_\_\_\_\_

The notes on these accounts form part of these accounts

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**1) Accounting Policies**

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts 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 (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

*Recognition of Income*

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

*Grants and Donations*

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

*Tax reclaim on donations and gifts*

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

## **EXPENDITURE AND LIABILITIES**

*Liability Recognition*

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

*Grants and Support Costs*

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

*Creditors*

The charity has creditors which are measured at settlement amounts less any trade discounts.

**ASSETS**

*Tangible Fixed Assets for use by the charity*

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

*Debtors*

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Notes to the accounts for year ended 31st December 2021**

**2 Voluntary Income**

	Unrestricted Funds £	Total funds 2021 £	Total funds 2020 £
Church collections			
Tithes and Offerings	110260	110260	79224
Grant	10899	10899	
<b>Total</b>	<b>121159</b>	<b>121159</b>	<b>79224</b>

**2A Other Income**

	2021/£	2020/£
Rental Income	22112	22602
Gift Aid	26133	15690
<b>Total</b>	<b>48245</b>	<b>38292</b>

**3 Investment income**

	Unrestricted Funds £	Total funds 2021/£	2020/£
Bank Interest	133	16	133

**4 Tangible Fixed Assets**

	Instrument £	Van £	Equipment £	building £	Total £
<b>Cost</b>					
At 01/01/2021	2001	2481	14927	435000	454409
Additions	0	0	1672	0	1672
<b>At 31/12/2021</b>	<b>2001</b>	<b>2481</b>	<b>16599</b>	<b>435000</b>	<b>452946</b>
<b>Depreciation</b>					
At 01/01/2021	1470	2063	11532	0	15065
charge for the year	106	84	1013	0	1203
<b>At 31/12/2021</b>	<b>1576</b>	<b>2147</b>	<b>12545</b>	<b>0</b>	<b>16268</b>
<b>Net Book Value at 31/12/2021</b>	<b>425</b>	<b>334</b>	<b>4054</b>	<b>435000</b>	<b>439813</b>
Net Book Value at 01/01/2021	531	418	3395	435000	439344

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Notes to the accounts for year ended 31st December 2021**

**5 Cost of Activities in furtherance of Charity's Objectives**

	2021/£	2020/£
Hall Hire	0	3959
Mission house rent	13800	13800
Maintenance/ Repair	268	649
Waste services	0	0
Insurance	3635	3872
Church conferences	600	4074
Transportation costs	638	546
Salary	11400	11400
Subscription	129	129
Training	894	0
Bank Charges	98	121
Mortgage Interest	18367	16080
Benevolence gifts	4690	2950
Light and heat	2559	4620
Stationary	160	75
Sundry	0	1227
Hospitality	0	0
Telephone	1438	1333
Depreciation	1203	1086
Welfare	5142	3238
Advert	0	29
Media Services	310	150
Professional fees	1638	0
Web hosting	571	239
Mission	500	0
Rates	1386	2486
<b>Total</b>	<b>69426</b>	<b>72063</b>

<b>6 Other</b>	<b>2021/£</b>	<b>2020/£</b>
Independent examination	600	600
Administration	140	284

<b>Total</b>	<b>740</b>	<b>884</b>
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<b>Staff Costs</b>	£	£
Salaries	11400	11400
Tax/NIC	0	350
<b>Total</b>	<b>11400</b>	<b>11750</b>

No employee earned more than £15,000 p.a. There were 2 employees during the year.

<b>7 Creditors: amounts falling due within one year</b>	<b>2021/£</b>	<b>2020/£</b>
Independent examination	600	600
<b>Total</b>	<b>600</b>	<b>600</b>

<b>8 Creditors: amounts falling due after one year</b>	<b>2021/£</b>	<b>2020/£</b>
Mortgage	292888	310435

The church has a mortgage on its building on a repayment basis for 20 years.

**FOCUS INTERNATIONAL CHRISTIAN CENTRE**  
**Notes to the accounts for year ended 31st December 2021**

<b>9 Debtors and Prepayments</b>	<b>2021/£</b>	<b>2020/£</b>
Tax recoverable	25700	23550
Loan to members	23500	20500
Total	<u><b>49200</b></u>	<u><b>44050</b></u>