CHRIST ARMY CHARISMATIC MINISTRIES

England & Wales · Charity number 1119216

Details

Status	Registered
Legal form	Charitable company
Company number	05941593
Registered	2007-05-16
Register	View on the Charity Commission register

Contact

Address	20 Pearce Drive Faringdon Oxfordshire SN7 7ND
Phone	07809548325

Activities

Objects: 1) THE ADVANCEMENT OF THE CHRISTIAN RELIGION WORLDWIDE IN ACCORDANCE WITH THE STATEMENT OF BELIEF SET OUT IN CLAUSE 5 HEREOF.2) THE FURTHERANCE OF THE CHARITABLE WORK OF THE CHARITY BY THE PROMOTION OF SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES SHALL DECIDE.

Activities: Religious and community integration activities

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE OVERSEAS
- Oxfordshire
- Swindon

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£127,259	£112,433	-	-
2023-09-30	£110,001	£154,234	-	-
2022-09-30	£123,727	£134,437	-	-
2021-09-30	£100,421	£90,673	-	-
2020-09-30	£111,677	£115,346	-	-

Trustees

Name	Role	Appointed
ARAMIDE OLUSILE		2017-04-04
DAVID OLUSILE		2017-04-04
FAUSTINA ADIN LARBI		2018-06-01
RICHARD HOOPER		2019-07-01
SAMUEL APPOH		2017-04-04

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CHRIST ARMY CHARISMATIC MINISTRIES

England & Wales - Charity number 1119216

Accounts

Registered number: 5941593
Charity number: 1119216

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

CHRIST ARMY CHARISMATIC MINISTRIES
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8 - 9
Notes to the financial statements	10 - 18

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)

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

Trustees	S O APPOH, Chair F A LARBI R HOOPER D T OLUSILE A OLUSILE
Company registered number	5941593
Charity registered number	1119216
Registered office	20 Pearce Drive Faringdon SN7 7ND

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their annual report together with the financial statements of the CHRIST ARMY CHARISMATIC MINISTRIES for the 1 October 2023 to 30 September 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Christ Army Charismatic Ministries was registered as a charity on 16 May 2007. It has a five-member board of trustees, who are ultimately responsible for the overall running of the charity, its property, finances, charitable activities and employment of its staff or volunteers. The trustees also aim to work in a way, so as to ensure the smooth running of the church, to enable it fulfill its Christian mandate in promoting the Christian faith primarily in the Abingdon-Oxfordshire area, and in other towns, cities and counties in the United Kingdom as a whole. Since 2011, another branch of the church has been operating in Swindon, Wiltshire.

Objectives and activities

Strategies for achieving objectives

Through Worship, Prayer and Bible Studies we seek to know God better, and to be conformed to His purposes for our lives. In partnership with other Christians we wish to make His love known within the local community.

Our Mission Statement reads “To Glorify God by the preaching of the word of faith, to bring people to the family of Christ Jesus, nurture them to Christian maturity, equip and empower them for ministry in the church and the world”. The Church is not a building, but a gathering of ordinary people of different ages and diverse backgrounds, whose lives have been impacted by the preaching of the gospel of Christ Jesus, the Son of the living God. The New Testament reveals the Church as a community of people properly taught and cared for by Christ Jesus and the Apostles. Christ Army Charismatic Ministries, its trustees, pastors, elders and members are committed to the restoration of those New Testament principles.

The Church strives to provide spiritual nourishment and growth to our members so that they can also in turn reach out to the larger community and beyond. Members of the church are trained and encouraged to live exemplary lives in their communities and also endeavour to lead other people in their communities, particularly non-Christians, to come to the saving knowledge of Christ, and to live purpose-driven lives that will impact their communities in various positive ways.

Objectives and activities

- **Policies and objectives**

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

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

Achievements and performance

- **Main achievements of the Charity**

The church has several activities, which are directed at achieving our aims. Our activities include Teaching And discipleship, Outreach Programs (Evangelism), Marriage seminars, Weekly Bible Studies, Fasting and Prayer, Annual, Biannual and Quarterly Conferences, Charitable Giving [We Care Program], and Worship And Prayer Services etc. These activities are undertaken through our various dedicated departments and ministries. The head pastor offers counseling to our members as well as members of the community.

We also have social activities such as Family Fun Days, Games, Picnics, Beach Trips, and Gospel Concerts etc., which bring members of the church and the community together to socialize and celebrate. This year, just like in previous years, the church intensified its outreach program in the community through events such as Family Fun Days, and Fanfares, Free Food Distribution to the community in Abingdon Town Center etc , which helped advance social integration, cohesion And unity in our community.

Financial review

- **Going concern**

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

- **Reserves policy**

The charity has maintained substantial cash reserves with the aim of acquiring a property to house its vision and activities. The trustees deem it a key success factor in achieving its charitable objectives.

- **Principal funding**

The Church is mainly funded by members' donations.

Structure, governance and management

- **Constitution**

CHRIST ARMY CHARISMATIC MINISTRIES is registered as a charitable company limited by guarantee and was set up by a Trust deed.

- **Methods of appointment or election of Trustees**

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

Structure, governance and management (continued)

- **Organisational structure and decision-making policies**

Appointed non-paid members of the church keep our transaction records. Directions relating to the charitable trust are made by the Trustees in consultation with the Elders [pastors and ministers]. Day to day decisions on expenditure are taken by a three-man non-paid finance board, with budgets set and monitored by the Trustees. The powers of appointment or removal of Trustees rests with the Trustees with the approval of the elders [pastors and ministers]. New Trustees are primarily selected from the members of the church or from the leaders of other local churches sharing the same vision. On being appointed, new Trustees will spend time with the existing Trustees to ensure they understand their responsibilities with regards to the legal and financial framework in which the church operates.

Plans for future periods

The church aims to continue to advance its mission of saving souls, raising leaders, impacting lives of individuals, homes and communities at large, through our yearly anniversary celebration programs and weekly Friday, Saturday and Sunday services. The goal of Christ Army Charismatic Ministries is to continue to see improvements in our vision, mission, aims and goals every year. The Church is also praying and working earnestly towards acquiring our own property. More importantly the church is committed to our vision of making a positive impact in the community and to continue to reach out to the youth. We aim to achieve these through impactful teaching and outreach programs.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

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

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 31 July 2025 and signed on their behalf by:

S O APPOH
(Trustee)

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

Independent examiner's report to the Trustees of CHRIST ARMY CHARISMATIC MINISTRIES ('the Charity')

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

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 31 July 2025

D Tabiri FCCA

GIL Accountancy Services

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations and legacies	3	**122,584**	**-**	**122,584**	*110,001*
Investments	4	**4,675**	**-**	**4,675**	*-*
Total income		**127,259**	**-**	**127,259**	*110,001*
Expenditure on:					
Raising funds	5	**542**	**-**	**542**	*430*
Charitable activities	6	**97,161**	**14,730**	**111,891**	*153,804*
Total expenditure		**97,703**	**14,730**	**112,433**	*154,234*
Net movement in funds		**29,556**	**(14,730)**	**14,826**	*(44,233)*
Reconciliation of funds:					
Total funds brought forward		**159,469**	**88,050**	**247,519**	*291,752*
Net movement in funds		**29,556**	**(14,730)**	**14,826**	*(44,233)*
Total funds carried forward		**189,025**	**73,320**	**262,345**	*247,519*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 18 form part of these financial statements.

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)
REGISTERED NUMBER: 5941593

BALANCE SHEET
AS AT 30 SEPTEMBER 2024

	Note		2024 £		*2023 £*
Fixed assets					
Tangible assets	10		**43,938**		*52,749*
			43,938		*52,749*
Current assets					
Cash at bank and in hand		**259,064**		*246,341*	
		259,064		*246,341*	
Current liabilities					
Creditors: amounts falling due within one year	11	**(14,032)**		*(18,033)*	
Net current assets			**245,032**		*228,308*
Total assets less current liabilities			**288,970**		*281,057*
Creditors: amounts falling due after more than one year	12		**(26,625)**		*(33,538)*
Net assets excluding pension asset			**262,345**		*247,519*
Total net assets			**262,345**		*247,519*
Charity funds					
Restricted funds:					
Restricted funds	13	**73,320**		*88,050*	
Total restricted funds	13		**73,320**		*88,050*
Unrestricted funds					
General funds	13	**189,025**		*159,469*	
Total unrestricted funds	13		**189,025**		*159,469*
Total funds			**262,345**		*247,519*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2024

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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

.....

S O Appoh

Date: 31 July 2025

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

1. General information

Christ Army Charismatic Ministries is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Company Information page.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

CHRIST ARMY CHARISMATIC MINISTRIES meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

2.3 Expenditure

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

Motor vehicles	- 10% Straight line
Church & Office equipment	- 20% Straight line

2.6 Cash at bank and in hand

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

2.7 Liabilities and provisions

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

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

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

2.8 Financial instruments

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

2. Accounting policies (continued)

2.9 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Charity. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.10 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Donations	122,584	**122,584**	*110,001*

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Bank interest received	4,675	**4,675**	-

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Advertising & publicity	542	**542**	*430*

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	*Total 2023 £*
Cost of generating voluntary income	94,635	14,730	**109,365**	*150,242*
Charitable activities	2,526	-	**2,526**	*3,562*
	97,161	14,730	**111,891**	*153,804*

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	*Total funds 2023 £*
Cost of generating voluntary income	108,865	500	**109,365**	*150,242*
Charitable activities	2,526	-	**2,526**	*3,562*
	111,391	500	**111,891**	*153,804*

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

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Cost of generating voluntary income 2024 £	Charitable activities 2024 £	Total funds 2024 £	*Total funds 2023 £*
Depreciation	8,811	-	**8,811**	*8,811*
Wages, salaries and benefits	36,214	-	**36,214**	*24,250*
Empolyer NI	-	-	**-**	*1,438*
Rent & Hall hire	14,730	-	**14,730**	*13,240*
Printing, postage & stationary	482	-	**482**	*312*
Honorarium	5,000	-	**5,000**	*5,700*
Ministry expenses	16,253	2,225	**18,478**	*3,630*
Welfare expenses	7,200	-	**7,200**	*22,768*
Anniversary & other programmes	3,791	-	**3,791**	*12,000*
Hospitality	3,000	-	**3,000**	*1,360*
Telephone	1,613	-	**1,613**	*1,520*
Insurance	960	-	**960**	*1,515*
Motor expenses	10,207	-	**10,207**	*17,372*
Pensions	604	-	**604**	*1,019*
Bank charges	-	301	**301**	*562*
	108,865	2,526	**111,391**	*115,497*

8. Independent examiner's remuneration

	2024 £	*2023 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**500**	*600*

9. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. Remuneration was paid in respect of services provided to the charity in an employment capacity as a minister of religion. The value of Trustees' remuneration and other benefits was as follows:

		2024 £	*2023* *£*
S O APPOH	Remuneration	**26,371**	*37,327*
	Pension contributions paid	**604**	*1,019*

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

10. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost or valuation			
At 1 October 2023	**94,230**	**44,889**	**139,119**
At 30 September 2024	**94,230**	**44,889**	**139,119**
Depreciation			
At 1 October 2023	**41,481**	**44,889**	**86,370**
Charge for the year	**8,811**	**-**	**8,811**
At 30 September 2024	**50,292**	**44,889**	**95,181**
Net book value			
At 30 September 2024	**43,938**	**-**	**43,938**
At 30 September 2023	*52,749*	-	*52,749*

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

11. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	**6,619**	*10,620*
Obligations under finance lease and hire purchase contracts	**6,913**	*6,913*
Accruals and deferred income	**500**	*500*
	14,032	*18,033*

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

	2024	2023
	£	£
Net obligations under finance lease and hire purchase contracts	**26,625**	*33,538*

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

13. Statement of funds

Statement of funds - current year

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
Unrestricted funds				
General Funds 1	**159,469**	**127,259**	**(97,703)**	**189,025**
Restricted funds				
Restricted Funds - all funds	**88,050**	**-**	**(14,730)**	**73,320**
Total of funds	**247,519**	**127,259**	**(112,433)**	**262,345**

Statement of funds - prior year

	Balance at 1 October 2022 £	*Income £*	*Expenditure £*	*Balance at 30 September 2023 £*
Unrestricted funds				
General Funds 1	*190,462*	*110,001*	*(140,994)*	*159,469*
Restricted funds				
Restricted Funds - all funds	*101,290*	*-*	*(13,240)*	*88,050*
Total of funds	*291,752*	*110,001*	*(154,234)*	*247,519*

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	43,938	-	**43,938**
Current assets	185,744	73,320	**259,064**
Creditors due within one year	(14,032)	-	**(14,032)**
Creditors due in more than one year	(26,625)	-	**(26,625)**
Total	189,025	73,320	**262,345**

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	*Restricted funds 2023 £*	*Total funds 2023 £*
Tangible fixed assets	*52,749*	-	*52,749*
Current assets	*158,291*	*88,050*	*246,341*
Creditors due within one year	*(18,033)*	-	*(18,033)*
Creditors due in more than one year	*(33,538)*	-	*(33,538)*
Total	*159,469*	*88,050*	*247,519*

15. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. Contributions totalling £Nil (2023 - £Nil) were payable to the fund at the balance sheet date and are included in creditors.

CHRIST ARMY CHARISMATIC MINISTRIES

England & Wales - Charity number 1119216

Accounts

Registered number: 5941593
Charity number: 1119216

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

CHRIST ARMY CHARISMATIC MINISTRIES
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8 - 9
Notes to the financial statements	10 - 20

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2023

Trustees	S O APPOH, Other - (Please input details) F A LARBI R HOOPER D T OLUSILE A OLUSILE
Company registered number	5941593
Charity registered number	1119216
Registered office	20 Pearce Drive Faringdon SN7 7ND

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their annual report together with the financial statements of the CHRIST ARMY CHARISMATIC MINISTRIES for the 1 October 2022 to 30 September 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Christ Army Charismatic Ministries was registered as a charity on 16 May 2007. It has a five-member board of trustees, who are ultimately responsible for the overall running of the charity, its property, finances, charitable activities and employment of its staff or volunteers. The trustees also aim to work in a way, so as to ensure the smooth running of the church, to enable it fulfill its Christian mandate in promoting the Christian faith primarily in the Abingdon-Oxfordshire area, and in other towns, cities and counties in the United Kingdom as a whole. Since 2011, another branch of the church has been operating in Swindon, Wiltshire.

Objectives and activities

Strategies for achieving objectives

Through Worship, Prayer and Bible Studies we seek to know God better, and to be conformed to His purposes for our lives. In partnership with other Christians we wish to make His love known within the local community.

Our Mission Statement reads “To Glorify God by the preaching of the word of faith, to bring people to the family of Christ Jesus, nurture them to Christian maturity, equip and empower them for ministry in the church and the world”. The Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God.
The New Testament reveals the Church as a community of people properly taught and cared for, by Christ Jesus and the Apostles. Christ Army Charismatic Ministries; its trustees, pastors, elders and members are committed to the restoration of those New Testament principles. The Church strives to provide spiritual nourishment and growth to our members so that they can also reach out to the community and beyond. Members are trained and encouraged to live exemplary lives in the community and to lead other people in the community, particularly those who are not Christians, to come to the saving knowledge of Christ, and to live purpose-driven lives that will impact their communities in various positive ways.

Activities undertaken to achieve objectives

The church has several activities, which are directed at achieving our aims. Our activities include Marriage seminars, Weekly Bible Studies, Fasting and Prayer, Outreach Programs (Evangelism), And Charitable Giving [We Care Program] etc. These activities are undertaken through our various dedicated departments and ministries. The head pastor offers counselling to our members as well as members of the community. We also have social activities such as Family Fun Days, Games, Picnics, Beach Trips, and Gospel Concerts etc., which bring members of the church and the community together to socialize and celebrate. This year, just like in previous years, the church intensified its outreach program in the community through events such as Family Fun Days, Soup Kitchens and Fanfares etc , which helped advance social integration, cohesion and unity in our community.

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

Objectives and activities

- **Policies and objectives**

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

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

Achievements and performance

- **Main achievements of the Charity**

The year 2023 continued to be challenging due to the impact of the covid-19 pandemic which resulted in reduction in our membership. The church Trustees, pastors and elders remain committed in working hard to continue to rebuild the membership back to appreciable numbers.

In order to promote this vision and keep the church running, various online(zoom) social activities such as bible studies, cell meetings, movie discussion, book discussion, children’s plays and quizzes, youth services etc are organized to bring the church family together. These continue to be popular and produce a lot of positive feedback. Our counseling sessions are also intensified, especially towards those who we deemed most vulnerable, such as single parents and individuals who live on their own.

Furthermore, the head pastor and his wife undertake regular visits to members of the church to strengthen them spiritually, and also to check on their physical and mental wellbeing. On such visits, individuals who are identified as having special needs such as finances and food etc, are supported.

Finally By way of reaching out to the community, the church donated various can and dry foods to our local food banks and also organized soup kitchens and gave out food packages to give something back to the community and also help those who are hardly hit financially by the cost of living crisis and the continuous effects of the covid 19 pandemic.

Financial review

- **Going concern**

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

- **Reserves policy**

The charity has maintained substantial cash reserves with the aim of acquiring a property to house its vision and activities. The trustees deem it a key success factor in achieving its charitable objectives.

- **Principal funding**

The Church is mainly funded by members' donations.

Structure, governance and management

- **Constitution**

CHRIST ARMY CHARISMATIC MINISTRIES is registered as a charitable company limited by guarantee and was set up by a Trust deed.

- **Methods of appointment or election of Trustees**

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

- **Organisational structure and decision-making policies**

Appointed non-paid members of the church keep our transaction records. Directions relating to the charitable trust are made by the Trustees in consultation with the Elders [pastors and ministers]. Day to day decisions on expenditure are taken by a three-man non-paid finance board, with budgets set and monitored by the Trustees. The powers of appointment or removal of Trustees rests with the Trustees with the approval of the elders [pastors and ministers]. New Trustees are primarily selected from the members of the church or from the leaders of other local churches sharing the same vision. On being appointed, new Trustees will spend time with the existing Trustees to ensure they understand their responsibilities with regards to the legal and financial framework in which the church operates.

Plans for future periods

The church aims to continue to advance its mission of saving souls, raising leaders, impacting lives of individuals, homes and communities at large, through our yearly anniversary celebration programs, conferences and weekly Friday, Saturday and Sunday services. The goal of Christ Army Charismatic Ministries is to continue to see improvements in our vision, mission, aims and goals every year. The Church is also praying and working earnestly towards acquiring our own property. More importantly the church is committed to our vision of making a positive impact in the community and to continue to reach out to the youth and vulnerable. We aim to achieve these through teaching and outreach programs.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

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

Statement of Trustees' responsibilities

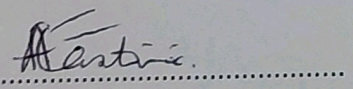
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 25 September 2024 and signed on their behalf by:



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F A LARBI
(Trustee)

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

Independent examiner's report to the Trustees of CHRIST ARMY CHARISMATIC MINISTRIES ('the Charity')

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

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Gil Dated: 25 September 2024

D Tabiri FCCA

GIL Accountancy Services

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:					
Donations and legacies	3	**110,001**	**-**	**110,001**	*123,662*
Investments	4	**-**	**-**	**-**	*65*
Total income		**110,001**	**-**	**110,001**	*123,727*
Expenditure on:					
Raising funds	5	**430**	**-**	**430**	*-*
Charitable activities	6	**140,564**	**13,240**	**153,804**	*134,437*
Total expenditure		**140,994**	**13,240**	**154,234**	*134,437*
Net movement in funds		**(30,993)**	**(13,240)**	**(44,233)**	*(10,710)*
Reconciliation of funds:					
Total funds brought forward		**190,462**	**101,290**	**291,752**	*302,462*
Net movement in funds		**(30,993)**	**(13,240)**	**(44,233)**	*(10,710)*
Total funds carried forward		**159,469**	**88,050**	**247,519**	*291,752*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 20 form part of these financial statements.

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)
REGISTERED NUMBER: 5941593

BALANCE SHEET
AS AT 30 SEPTEMBER 2023

	Note		2023 £		*2022 £*
Fixed assets					
Tangible assets	10		**52,749**		*61,560*
			52,749		*61,560*
Current assets					
Debtors	11	**-**		*13,242*	
Cash at bank and in hand		**246,341**		*281,871*	
		246,341		*295,113*	
Creditors: amounts falling due within one year	12	**(18,033)**		*(24,470)*	
Net current assets			**228,308**		*270,643*
Total assets less current liabilities			**281,057**		*332,203*
Creditors: amounts falling due after more than one year	13		**(33,538)**		*(40,451)*
Net assets excluding pension asset			**247,519**		*291,752*
Total net assets			**247,519**		*291,752*
Charity funds					
Restricted funds	14		**88,050**		*101,290*
Unrestricted funds					
General funds	14	**159,469**		*190,462*	
Total unrestricted funds	14		**159,469**		*190,462*
Total funds			**247,519**		*291,752*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2023

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 25 September 2024 and signed on their behalf by:

.....
S O APPOH

The notes on pages 10 to 20 form part of these financial statements.

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

1. General information

Christ Army Charismatic Ministries is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Company Information page.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

CHRIST ARMY CHARISMATIC MINISTRIES meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

Motor vehicles	- 10% Straight line
Church & Office equipment	- 20% Straight line

2.6 Debtors

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

2.7 Cash at bank and in hand

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

2.8 Liabilities and provisions

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

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

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

2. Accounting policies (continued)

2.9 Financial instruments

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

2.10 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Charity. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.11 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2023 £	**Total funds 2023 £**
Donations	110,001	**110,001**

	Unrestricted funds 2022 £	*Total funds 2022 £*
Donations	*123,662*	*123,662*

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

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest received	*65*	*65*

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Costs of raising voluntary income 13	430	**430**	-

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

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Cost of generating voluntary income	137,002	13,240	**150,242**
Charitable activities	3,562	-	**3,562**
	140,564	13,240	**153,804**

	Unrestricted funds 2022 £	*Restricted funds 2022 £*	*Total 2022 £*
Cost of generating voluntary income	*118,130*	*15,826*	*133,956*
Charitable activities	*481*	*-*	*481*
	118,611	*15,826*	*134,437*

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Cost of generating voluntary income	111,935	38,307	**150,242**
Charitable activities	3,562	-	**3,562**
	115,497	38,307	**153,804**

7. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2022 £	*Support costs 2022* £	*Total funds 2022* £
Cost of generating voluntary income	*103,709*	*30,247*	*133,956*
Charitable activities	*481*	-	*481*
	104,190	*30,247*	*134,437*

Analysis of direct costs

	Cost of generating voluntary income 2023 £	**Charitable activities 2023 £**	**Total funds 2023 £**
Depreciation	8,811	-	**8,811**
Wages, salaries and benefits	24,250	-	**24,250**
Empolyer NI	1,438	-	**1,438**
Rent & Hall hire	13,240	-	**13,240**
Printing, postage & stationary	312	-	**312**
Honorarium	5,700	-	**5,700**
Ministry expenses	630	3,000	**3,630**
Welfare expenses	22,768	-	**22,768**
Anniversary & other programmes	12,000	-	**12,000**
Hospitality	1,360	-	**1,360**
Telephone	1,520	-	**1,520**
Insurance	1,515	-	**1,515**
Motor expenses	17,372	-	**17,372**
Pensions	1,019	-	**1,019**
Bank charges	-	562	**562**
	111,935	3,562	**115,497**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Cost of generating volunt 2022 £	*Charitable activities 2022 £*	*Total funds 2022 £*
Depreciation	*8,811*	*-*	*8,811*
Wages & Salaries	*12,369*	*-*	*12,369*
Empolyer NI	*4,231*	*-*	*4,231*
Hall hire	*15,826*	*-*	*15,826*
Printing, postage & stationery	*163*	*-*	*163*
Honorarium	*6,000*	*-*	*6,000*
Vicarage & ministry expenses	*2,064*	*-*	*2,064*
Welfare expenses	*33,417*	*-*	*33,417*
Anniversary, Hop Hop & other programmes	*3,594*	*-*	*3,594*
Hospitality	*2,547*	*-*	*2,547*
Telephone	*1,174*	*-*	*1,174*
Insurance	*1,398*	*-*	*1,398*
Motor expenses	*11,205*	*-*	*11,205*
Pensions	*910*	*-*	*910*
Bank charges	*-*	*481*	*481*
	103,709	*481*	*104,190*

8. Independent examiner's remuneration

	2023 £	*2022 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**600**	*500*

9. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. Remuneration was paid in respect of services provided to the charity in an employment capacity as a minister of religion. The value of Trustees' remuneration and other benefits was as follows:

	2023 £	*2022 £*

9. Trustees' remuneration and expenses (continued)

S O APPOH	Remuneration	**37,327**	*29,658*
	Pension contributions paid	**1,019**	*910*

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

10. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost or valuation			
At 1 October 2022	**94,230**	**44,889**	**139,119**
At 30 September 2023	**94,230**	**44,889**	**139,119**
Depreciation			
At 1 October 2022	**32,670**	**44,889**	**77,559**
Charge for the year	**8,811**	**-**	**8,811**
At 30 September 2023	**41,481**	**44,889**	**86,370**
Net book value			
At 30 September 2023	**52,749**	**-**	**52,749**
At 30 September 2022	*61,560*	*-*	*61,560*

11. Debtors

	2023 £	*2022 £*
Due after more than one year		
Due within one year		
Other debtors	**-**	*13,242*
	-	*13,242*

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

12. Creditors: Amounts falling due within one year

	2023 £	*2022 £*
Other taxation and social security	**10,620**	*15,167*
Obligations under finance lease and hire purchase contracts	**6,913**	*6,913*
Pension fund loan payable	**-**	*70*
Other creditors	**-**	*1,820*
Accruals and deferred income	**500**	*500*
	18,033	*24,470*

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

	2023 £	*2022 £*
Net obligations under finance lease and hire purchase contracts	**33,538**	*40,451*

14. Statement of funds

Statement of funds - current year

	Balance at 1 October 2022 £	Income £	Expenditure £	Balance at 30 September 2023 £
Unrestricted funds				
General Funds 1	**190,462**	**110,001**	**(140,994)**	**159,469**
Restricted funds				
Restricted Funds - all funds	**101,290**	**-**	**(13,240)**	**88,050**
Total of funds	**291,752**	**110,001**	**(154,234)**	**247,519**

Statement of funds - prior year

	Balance at 1 October 2021 £	*Income £*	*Expenditure £*	*Balance at 30 September 2022 £*
Unrestricted funds				
General Funds 1	*201,172*	*123,727*	*(134,437)*	*190,462*
Restricted funds				
Restricted Funds - all funds	*101,290*	*-*	*-*	*101,290*
Total of funds	*302,462*	*123,727*	*(134,437)*	*291,752*

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	52,749	-	**52,749**
Current assets	158,291	88,050	**246,341**
Creditors due within one year	(18,033)	-	**(18,033)**
Creditors due in more than one year	(33,538)	-	**(33,538)**
Total	159,469	88,050	**247,519**

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	*Restricted funds 2022 £*	*Total funds 2022 £*
Tangible fixed assets	*61,560*	*-*	*61,560*
Current assets	*193,823*	*101,290*	*295,113*
Creditors due within one year	*(24,470)*	*-*	*(24,470)*
Creditors due in more than one year	*(40,451)*	*-*	*(40,451)*
Total	*190,462*	*101,290*	*291,752*

16. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. Contributions totalling £Nil (2022 - £70) were payable to the fund at the balance sheet date and are included in creditors.

CHRIST ARMY CHARISMATIC MINISTRIES

England & Wales - Charity number 1119216

Accounts

Registered number: 5941593
Charity number: 1119216

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

CHRIST ARMY CHARISMATIC MINISTRIES
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8 - 9
Notes to the financial statements	10 - 20

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)

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

Trustees	S O APPOH F A LARBI R HOOPER D T OLUSILE A OLUSILE
Company registered number	5941593
Charity registered number	1119216
Registered office	20 Pearce Drive Faringdon SN7 7ND

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their annual report together with the financial statements of the CHRIST ARMY CHARISMATIC MINISTRIES for the 1 October 2021 to 30 September 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Christ Army Charismatic Ministries was registered as a charity on 16 May 2007. It has a five-member board of trustees, who are ultimately responsible for the overall running of the charity, its property, finances, charitable activities and employment of its staff or volunteers. The trustees also aim to work in a way, so as to ensure the smooth running of the church, to enable it fulfill its Christian mandate in promoting the Christian faith primarily in the Abingdon-Oxfordshire area, and in other towns, cities and counties in the United Kingdom as a whole. Since 2011, another branch of the church has been operating in Swindon, Wiltshire.

Objectives and activities

Strategies for achieving objectives

Through Worship, Prayer and Bible Studies we seek to know God better, and to be conformed to His purposes for our lives. In partnership with other Christians we wish to make His love known within the local community.

Our Mission Statement reads “To Glorify God by the preaching of the word of faith, to bring people to the family of Christ Jesus, nurture them to Christian maturity, equip and empower them for ministry in the church and the world”. The Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God.
The New Testament reveals the Church as a community of people properly taught and cared for, by Christ Jesus and the Apostles. Christ Army Charismatic Ministries; its trustees, pastors, elders and members are committed to the restoration of those New Testament principles. The Church strives to provide spiritual nourishment and growth to our members so that they can also reach out to the community and beyond. Members are trained and encouraged to live exemplary lives in the community and to lead other people in the community, particularly those who are not Christians, to come to the saving knowledge of Christ, and to live purpose-driven lives that will impact their communities in various positive ways.

Activities undertaken to achieve objectives

The church has several activities, which are directed at achieving our aims. Our activities include Marriage seminars, Weekly Bible Studies, Fasting and Prayer, Outreach Programs (Evangelism), And Charitable Giving [We Care Program] etc. These activities are undertaken through our various dedicated departments and ministries. The head pastor offers counselling to our members as well as members of the community. We also have social activities such as Family Fun Days, Games, Picnics, Beach Trips, and Gospel Concerts etc., which bring members of the church and the community together to socialize and celebrate. This year, just like in previous years, the church intensified its outreach program in the community through events such as Family Fun Days, Soup Kitchens and Fanfares etc , which helped advance social integration, cohesion and unity in our community.

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

Objectives and activities

- **Policies and objectives**

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

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

Achievements and performance

- **Main achievements of the Charity**

The year 2022 continues to be challenging due to the impact of the covid-19 pandemic which resulted in reduction in our membership. The church Trustees, pastors and elders remain committed in working hard to continue to rebuild the membership back to appreciable numbers.

In order to promote this vision and keep the church running, various online(zoom) social activities such as bible studies, cell meetings, movie discussion, book discussion, children’s plays and quizzes, youth services etc are organized to bring the church family together. These continue to be popular and produce a lot of positive feedback. Our counseling sessions are also intensified, especially towards those who we deemed most vulnerable, such as single parents and individuals who live on their own.

Furthermore, the head pastor and his wife undertake regular visits to members of the church to strengthen them spiritually, and also to check on their physical and mental wellbeing. On such visits, individuals who are identified as having special needs such as finances and food etc, are supported.

Finally By way of reaching out to the community, the church donated various can and dry foods to our local food banks and also organized soup kitchens and gave out food packages to give something back to the community and also help those who are hardly hit financially by the cost of living crisis and the continuous effects of the covid 19 pandemic.

Financial review

- **Going concern**

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

- **Reserves policy**

The charity has maintained substantial cash reserves with the aim of acquiring a property to house its vision and activities. The trustees deem it a key success factor in achieving its charitable objectives.

- **Principal funding**

The Church is mainly funded by members' donations.

Structure, governance and management

- **Constitution**

CHRIST ARMY CHARISMATIC MINISTRIES is registered as a charitable company limited by guarantee and was set up by a Trust deed.

- **Methods of appointment or election of Trustees**

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

- **Organisational structure and decision-making policies**

Appointed non-paid members of the church keep our transaction records. Directions relating to the charitable trust are made by the Trustees in consultation with the Elders [pastors and ministers]. Day to day decisions on expenditure are taken by a three-man non-paid finance board, with budgets set and monitored by the Trustees. The powers of appointment or removal of Trustees rests with the Trustees with the approval of the elders [pastors and ministers]. New Trustees are primarily selected from the members of the church or from the leaders of other local churches sharing the same vision. On being appointed, new Trustees will spend time with the existing Trustees to ensure they understand their responsibilities with regards to the legal and financial framework in which the church operates.

Plans for future periods

The church aims to continue to advance its mission of saving souls, raising leaders, impacting lives of individuals, homes and communities at large, through our yearly anniversary celebration programs, conferences and weekly Friday, Saturday and Sunday services. The goal of Christ Army Charismatic Ministries is to continue to see improvements in our vision, mission, aims and goals every year. The Church is also praying and working earnestly towards acquiring our own property. More importantly the church is committed to our vision of making a positive impact in the community and to continue to reach out to the youth and vulnerable. We aim to achieve these through teaching and outreach programs.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

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

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

.....
F A LARBI

Date: 18 September 2023

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

Independent examiner's report to the Trustees of CHRIST ARMY CHARISMATIC MINISTRIES ('the Charity')

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

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Gil Dated: 18 September 2023

D Tabiri FCCA

GIL Accountancy Services

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	**123,662**	**-**	**123,662**	*100,372*
Investments	4	**65**	**-**	**65**	*49*
Total income		**123,727**	**-**	**123,727**	*100,421*
Expenditure on:					
Charitable activities	5	**134,437**	**-**	**134,437**	*90,673*
Total expenditure		**134,437**	**-**	**134,437**	*90,673*
Net movement in funds		**(10,710)**	**-**	**(10,710)**	*9,748*
Reconciliation of funds:					
Total funds brought forward		**201,172**	**101,290**	**302,462**	*292,714*
Net movement in funds		**(10,710)**	**-**	**(10,710)**	*9,748*
Total funds carried forward		**190,462**	**101,290**	**291,752**	*302,462*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 20 form part of these financial statements.

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)
REGISTERED NUMBER: 5941593

BALANCE SHEET
AS AT 30 SEPTEMBER 2022

	Note		2022 £		*2021 £*
Fixed assets					
Tangible assets	9		**61,560**		*70,371*
			61,560		*70,371*
Current assets					
Debtors	10	**13,242**		*13,242*	
Cash at bank and in hand		**281,871**		*277,965*	
		295,113		*291,207*	
Creditors: amounts falling due within one year	11	**(24,470)**		*(11,752)*	
Net current assets			**270,643**		*279,455*
Total assets less current liabilities			**332,203**		*349,826*
Creditors: amounts falling due after more than one year	12		**(40,451)**		*(47,364)*
Net assets excluding pension asset			**291,752**		*302,462*
Total net assets			**291,752**		*302,462*
Charity funds					
Restricted funds	13		**101,290**		*101,290*
Unrestricted funds					
General funds	13	**190,462**		*201,172*	
Total unrestricted funds	13		**190,462**		*201,172*
Total funds			**291,752**		*302,462*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2022

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 18 September 2023 and signed on their behalf by:

S O Appoh
18/09/2023

The notes on pages 10 to 20 form part of these financial statements.

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

1. General information

Christ Army Charismatic Ministries is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Company Information page.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

CHRIST ARMY CHARISMATIC MINISTRIES meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

Motor vehicles	- 10% Straight line
Church & Office equipment	- 20% Straight line

2.6 Debtors

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

2.7 Cash at bank and in hand

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

2.8 Liabilities and provisions

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

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

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

2.9 Financial instruments

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

2. Accounting policies (continued)

2.10 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Charity. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.11 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	**Total funds 2022 £**
Donations	123,662	**123,662**

	Unrestricted funds 2021 £	*Total funds 2021 £*
Donations	*100,372*	*100,372*

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest received	65	**65**

	Unrestricted funds 2021 £	*Total funds 2021 £*
Bank interest received	*49*	*49*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £
Cost of generating voluntary income	133,956	**133,956**
Charitable activities	481	**481**
	134,437	**134,437**

	Unrestricted funds 2021 £	*Total 2021 £*
Cost of generating voluntary income	*90,193*	*90,193*
Charitable activities	*480*	*480*
	90,673	*90,673*

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

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Cost of generating voluntary income	133,367	589	**133,956**
Charitable activities	481	-	**481**
	133,848	589	**134,437**

	Activities undertaken directly 2021 £	*Support costs 2021 £*	*Total funds 2021 £*
Cost of generating voluntary income	*89,393*	*800*	*90,193*
Charitable activities	*480*	*-*	*480*
	89,873	*800*	*90,673*

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Cost of generating voluntary income 2022 £	Charitable activities 2022 £	Total funds 2022 £
Depreciation	8,811	-	**8,811**
Wages, salaries and benefits	42,027	-	**42,027**
Empolyer NI	4,231	-	**4,231**
Rent & Hall hire	15,826	-	**15,826**
Printing, postage & stationary	163	-	**163**
Honorarium	6,000	-	**6,000**
Ministry expenses	2,064	-	**2,064**
Welfare expenses	33,417	-	**33,417**
Anniversary & other programmes	3,594	-	**3,594**
Hospitality	2,547	-	**2,547**
Telephone	1,174	-	**1,174**
Insurance	1,398	-	**1,398**
Motor expenses	11,205	-	**11,205**
Pensions	910	-	**910**
Bank charges	-	481	**481**
	133,367	481	**133,848**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Cost of generating volunt 2021 £	*Charitable activities 2021 £*	*Total funds 2021 £*
Depreciation	*3,009*	-	*3,009*
Wages & Salaries	*32,675*	-	*32,675*
Empolyer NI	*1,310*	-	*1,310*
Hall hire	*10,991*	-	*10,991*
Printing, postage & stationery	*22*	-	*22*
Honorarium	*6,200*	-	*6,200*
Vicarage & ministry expenses	*2,859*	-	*2,859*
Welfare expenses	*22,213*	-	*22,213*
Anniversary, Hop Hop & other programmes	*2,830*	-	*2,830*
Hospitality	*3,038*	-	*3,038*
Telephone	*1,440*	-	*1,440*
Insurance	*1,126*	-	*1,126*
Motor expenses	*1,108*	-	*1,108*
Sundries	*375*	-	*375*
Pensions	*197*	-	*197*
Bank charges	-	*480*	*480*
	89,393	*480*	*89,873*

7. Independent examiner's remuneration

	2022 £	*2021 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**500**	*500*
Fees payable to the Charity's independent examiner in respect of:		
All other services not included above	**-**	*300*

8. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. Remuneration was paid in respect of services provided to the charity in an employment capacity as a minister of religion. The value of Trustees' remuneration and other benefits was as follows:

		2022 £	*2021* *£*
S O APPOH	Remuneration	**29,658**	*18,304*
	Pension contributions paid	**910**	*197*
	Other benefits	**-**	*14,371*

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

9. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost or valuation			
At 1 October 2021	**94,230**	**44,889**	**139,119**
At 30 September 2022	**94,230**	**44,889**	**139,119**
Depreciation			
At 1 October 2021	**23,859**	**44,889**	**68,748**
Charge for the year	**8,811**	**-**	**8,811**
At 30 September 2022	**32,670**	**44,889**	**77,559**
Net book value			
At 30 September 2022	**61,560**	**-**	**61,560**
At 30 September 2021	*70,371*	*-*	*70,371*

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

10. Debtors

	2022 £	*2021 £*
Due after more than one year		
Due within one year		
Other debtors	**13,242**	*13,242*
	13,242	*13,242*

11. Creditors: Amounts falling due within one year

	2022 £	*2021 £*
Other taxation and social security	**15,167**	*4,338*
Obligations under finance lease and hire purchase contracts	**6,913**	*6,914*
Pension fund loan payable	**70**	*-*
Other creditors	**1,820**	*-*
Accruals and deferred income	**500**	*500*
	24,470	*11,752*

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

	2022	*2021*
	£	*£*
Net obligations under finance lease and hire purchase contracts	**40,451**	*47,364*

13. Statement of funds

Statement of funds - current year

	Balance at 1 October 2021	Income	Expenditure	Balance at 30 September 2022
	£	£	£	£
Unrestricted funds				
General Funds 1	**201,172**	**123,727**	**(134,437)**	**190,462**
Restricted funds				
Restricted Funds - all funds	**101,290**	**-**	**-**	**101,290**
Total of funds	**302,462**	**123,727**	**(134,437)**	**291,752**

Statement of funds - prior year

	Balance at 1 October 2020	*Income*	*Expenditure*	*Balance at 30 September 2021*
	£	*£*	*£*	*£*
Unrestricted funds				
General Funds 1	*180,433*	*100,421*	*(79,682)*	*201,172*
Restricted funds				
Restricted Funds - all funds	*112,281*	*-*	*(10,991)*	*101,290*
Total of funds	*292,714*	*100,421*	*(90,673)*	*302,462*

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	61,560	-	**61,560**
Current assets	193,823	101,290	**295,113**
Creditors due within one year	(24,470)	-	**(24,470)**
Creditors due in more than one year	(40,451)	-	**(40,451)**
Total	190,462	101,290	**291,752**

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	*Restricted funds 2021 £*	*Total funds 2021 £*
Tangible fixed assets	*70,371*	*-*	*70,371*
Current assets	*189,917*	*101,290*	*291,207*
Creditors due within one year	*(11,752)*	*-*	*(11,752)*
Creditors due in more than one year	*(47,364)*	*-*	*(47,364)*
Total	*201,172*	*101,290*	*302,462*

15. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £910 (2021 - £197). Contributions totalling £70 (2021 - £Nil) were payable to the fund at the balance sheet date and are included in creditors.

CHRIST ARMY CHARISMATIC MINISTRIES

England & Wales - Charity number 1119216

Accounts

Registered number: 5941593
Charity number: 1119216

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

CHRIST ARMY CHARISMATIC MINISTRIES
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8 - 9
Notes to the financial statements	10 - 20

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2021

Trustees	S O APPOH F A LARBI R HOOPER D T OLUSILE A OLUSILE
Company registered number	5941593
Charity registered number	1119216
Registered office	20 Pearce Drive Faringdon SN7 7ND

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Trustees present their annual report together with the financial statements of the CHRIST ARMY CHARISMATIC MINISTRIES for the 1 October 2020 to 30 September 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Christ Army Charismatic Ministries was registered as a charity on 16 May 2007. It has a five-member board of trustees, who are ultimately responsible for the overall running of the charity, its property, finances, charitable activities and employment of its staff or volunteers. The trustees also aim to work in a way, so as to ensure the smooth running of the church, to enable it fulfill its Christian mandate in promoting the Christian faith primarily in the Abingdon-Oxfordshire area, and in other towns, cities and counties in the United Kingdom as a whole. Since 2011, another branch of the church has been operating in Swindon, Wiltshire.

Objectives and activities

Strategies for achieving objectives

Through Worship, Prayer and Bible Studies we seek to know God better, and to be conformed to His purposes for our lives. In partnership with other Christians we wish to make His love known within the local community.

Our Mission Statement reads “To Glorify God by the preaching of the word of faith, to bring people to the family of Christ Jesus, nurture them to Christian maturity, equip and empower them for ministry in the church and the world”. The Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God.
The New Testament reveals the Church as a community of people properly taught and cared for, by Christ Jesus and the Apostles. Christ Army Charismatic Ministries; its trustees, pastors, elders and members are committed to the restoration of those New Testament principles. The Church strives to provide spiritual nourishment and growth to our members so that they can also reach out to the community and beyond. Members are trained and encouraged to live exemplary lives in the community and to lead other people in the community, particularly those who are not Christians, to come to the saving knowledge of Christ, and to live purpose-driven lives that will impact their communities in various positive ways.

Activities undertaken to achieve objectives

The church has several activities, which are directed at achieving our aims. Our activities include Marriage seminars, Weekly Bible Studies, Fasting and Prayer, Outreach Programs (Evangelism), And Charitable Giving [We Care Program] etc. These activities are undertaken through our various dedicated departments and ministries. The head pastor offers counselling to our members as well as members of the community. We also have social activities such as Family Fun Days, Games, Picnics, Beach Trips, and Gospel Concerts etc., which bring members of the church and the community together to socialize and celebrate. This year, just like in previous years, the church intensified its outreach program in the community through events such as Family Fun Days, and Fanfares etc, which helped advance social integration, cohesion And unity in our community.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Objectives and activities

- **Policies and objectives**

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

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

Achievements and performance

- **Main achievements of the Charity**

The year 2020 was a very challenging year, obviously as a result of the covid-19 pandemic which resulted in a long lockdown accompanied by so many restrictions. During this period the church could not meet in person and had to resort to only online services, which were not as impactful, interesting and socially interacting as compared with in person services; as a result, the church lost quite a number of memberships. This unfortunately did continue into 2021 even when the lockdown was lifted, and it has been a slow and gradual process to rebuild the membership back to appreciable numbers ever since.

In order to avoid further loses and to keep the church running, various online(zoom) social activities such as storytelling, movie discussion, book discussion, children’s plays and quizzes etc are organized that brings the church family together. It was so popular, we get a lot of positive feedbacks. Our counselling sessions are also intensified, especially towards those who we deemed most vulnerable, such as singles who live alone all by themselves.

Furthermore, the head pastor and his wife undertake regular visits to members of the church to strengthen them spiritually, and also to check on their physical and mental wellbeing. On such visits, individuals who are identified as having special needs such as finances and food etc, are supported.

Finally by way of reaching out to the community, the church donated various can and dry foods to our local food banks and also organized Soup kitchens and gave out food packages just to give something back to the community and also help those who are hardly hit financially by the pandemic, and are still reeling in its effects.

Financial review

- **Going concern**

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

- **Reserves policy**

The charity has maintained substantial cash reserves with the aim of acquiring a property to house its vision and activities. The trustees deem it a key success factor in achieving its charitable objectives.

- **Principal funding**

The Church is mainly funded by members' donations.

Structure, governance and management

- **Constitution**

CHRIST ARMY CHARISMATIC MINISTRIES is registered as a charitable company limited by guarantee and was set up by a Trust deed.

- **Methods of appointment or election of Trustees**

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

- **Organisational structure and decision-making policies**

Appointed non-paid members of the church keep our transaction records. Directions relating to the charitable trust are made by the Trustees in consultation with the Elders [pastors and ministers]. Day to day decisions on expenditure are taken by a three-man non-paid finance board, with budgets set and monitored by the Trustees. The powers of appointment or removal of Trustees rests with the Trustees with the approval of the elders [pastors and ministers]. New Trustees are primarily selected from the members of the church or from the leaders of other local churches sharing the same vision. On being appointed, new Trustees will spend time with the existing Trustees to ensure they understand their responsibilities with regards to the legal and financial framework in which the church operates.

Plans for future periods

The church aims to continue to advance its mission of saving souls, raising leaders, impacting lives of individuals, homes and communities at large, through our yearly anniversary celebration programs and weekly Friday, Saturday and Sunday services. The goal of Christ Army Charismatic Ministries is to continue to see improvements in our vision, mission, aims and goals every year. The Church is also praying and working earnestly towards acquiring our own property. More importantly the church is committed to our vision of making a positive impact in the community and to continue to reach out to the youth. We aim to achieve these through teaching and outreach programs

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

F A LARBI

Date: 28 September 2022

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

Independent examiner's report to the Trustees of CHRIST ARMY CHARISMATIC MINISTRIES ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: gil Dated: 28 September 2022

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GIL Accountancy Services

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	3	**100,372**	**-**	**100,372**	*111,551*
Investments	4	**49**	**-**	**49**	*126*
Total income		**100,421**	**-**	**100,421**	*111,677*
Expenditure on:					
Charitable activities	5	**79,682**	**10,991**	**90,673**	*115,346*
Total expenditure		**79,682**	**10,991**	**90,673**	*115,346*
Net movement in funds		**20,739**	**(10,991)**	**9,748**	*(3,669)*
Reconciliation of funds:					
Total funds brought forward		**180,433**	**112,281**	**292,714**	*296,383*
Net movement in funds		**20,739**	**(10,991)**	**9,748**	*(3,669)*
Total funds carried forward		**201,172**	**101,290**	**302,462**	*292,714*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 20 form part of these financial statements.

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)
REGISTERED NUMBER: 5941593

BALANCE SHEET
AS AT 30 SEPTEMBER 2021

	Note		2021 £		*2020 £*
Fixed assets					
Tangible assets	10		**70,371**		*2,374*
			70,371		*2,374*
Current assets					
Debtors	11	**13,242**		*13,242*	
Cash at bank and in hand		**277,965**		*283,059*	
		291,207		*296,301*	
Creditors: amounts falling due within one year	12	**(11,752)**		*(5,961)*	
Net current assets			**279,455**		*290,340*
Total assets less current liabilities			**349,826**		*292,714*
Creditors: amounts falling due after more than one year	13		**(47,364)**		-
Net assets excluding pension asset			**302,462**		*292,714*
Total net assets			**302,462**		*292,714*
Charity funds					
Restricted funds	14		**101,290**		*112,281*
Unrestricted funds					
General funds	14	**201,172**		*180,433*	
Total unrestricted funds	14		**201,172**		*180,433*
Total funds			**302,462**		*292,714*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2021

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 28 September 2022 and signed on their behalf by:

F A LARBI

The notes on pages 10 to 20 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. General information

Christ Army Charismatic Ministries is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Company Information page.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

CHRIST ARMY CHARISMATIC MINISTRIES meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

Motor vehicles	- 10% Straight line
Church & Office equipment	- 20% Straight line

2.6 Debtors

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

2.7 Cash at bank and in hand

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

2.8 Liabilities and provisions

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

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

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

2.9 Financial instruments

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

2. Accounting policies (continued)

2.10 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Charity. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2021 £	**Total funds 2021 £**
Donations	100,372	**100,372**

	Unrestricted funds 2020 £	*Total funds 2020 £*
Donations	*111,551*	*111,551*

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest received	49	**49**

	Unrestricted funds 2020 £	*Total funds 2020 £*
Investment income - local cash	*126*	*126*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Cost of generating voluntary income	79,202	10,991	**90,193**
Charitable activities	480	-	**480**
	79,682	10,991	**90,673**

	Unrestricted funds 2020 £	*Restricted funds 2020 £*	*Total 2020 £*
Cost of generating voluntary income	*102,355*	*9,962*	*112,317*
Charitable activities	*3,029*	*-*	*3,029*
	105,384	*9,962*	*115,346*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Cost of generating voluntary income	89,196	997	**90,193**
Charitable activities	480	-	**480**
	89,676	997	**90,673**

	Activities undertaken directly 2020 £	*Support costs 2020 £*	*Total funds 2020 £*
Cost of generating voluntary income	*111,504*	*813*	*112,317*
Charitable activities	*3,029*	-	*3,029*
	114,533	*813*	*115,346*

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Cost of generating voluntary income 2021 £	Charitable activities 2021 £	Total funds 2021 £
Depreciation	3,009	-	**3,009**
Wages, salaries and benefits	32,675	-	**32,675**
Empolyer NI	1,310	-	**1,310**
Rent & Hall hire	10,991	-	**10,991**
Printing, postage & stationary	21	-	**21**
Honorarium	6,200	-	**6,200**
Ministry expenses	2,859	-	**2,859**
Welfare expenses	22,213	-	**22,213**
Anniversary & other programmes	2,830	-	**2,830**
Hospitality	3,039	-	**3,039**
Telephone	1,440	-	**1,440**
Insurance	1,126	-	**1,126**
Motor expenses	1,108	-	**1,108**
Sundries	375	-	**375**
Bank charges	-	480	**480**
	89,196	480	**89,676**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Cost of generating volunt 2020 £	*Charitable activities 2020 £*	*Total funds 2020 £*
Depreciation	*5,291*	*-*	*5,291*
Wages & Salaries	*32,740*	*-*	*32,740*
Empolyer NI	*1,324*	*-*	*1,324*
Hall hire	*9,962*	*-*	*9,962*
Honorarium	*15,000*	*-*	*15,000*
Gifts & donations	*-*	*1,320*	*1,320*
Vicarage & ministry expenses	*1,250*	*-*	*1,250*
Welfare expenses	*31,050*	*-*	*31,050*
Anniversary, Hop Hop & other programmes	*4,331*	*-*	*4,331*
Hospitality	*6,521*	*-*	*6,521*
Telephone	*1,476*	*-*	*1,476*
Insurance	*1,636*	*-*	*1,636*
Motor expenses	*921*	*-*	*921*
Sundries	*2*	*-*	*2*
Bank charges	*-*	*1,709*	*1,709*
	111,504	*3,029*	*114,533*

7. Independent examiner's remuneration

	2021 £	*2020 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**500**	*500*
Fees payable to the Charity's independent examiner in respect of:		
All other services not included above	**300**	*120*

8. Staff costs

	2021 £	*2020 £*
Contribution to defined contribution pension schemes	**197**	*363*
	197	*363*

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

	2021 No.	*2020 No.*
Staff	**1**	*1*

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

9. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. Remuneration was paid in respect of services provided to the charity in an employment capacity as a minister of religion. The value of Trustees' remuneration and other benefits was as follows:

		2021 £	*2020 £*
S O APPOH	Remuneration	**18,304**	*18,304*
	Pension contributions paid	**197**	*363*
	Other benefits	**14,371**	*14,436*

During the year ended 30 September 2021, no Trustee expenses have been incurred *(2020 - £NIL)*.

10. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost or valuation			
At 1 October 2020	**23,224**	**44,889**	**68,113**
Additions	**71,006**	**-**	**71,006**
At 30 September 2021	**94,230**	**44,889**	**139,119**

10. Tangible fixed assets (continued)

	Motor vehicles £	Office equipment £	Total £
Depreciation			
At 1 October 2020	**21,514**	**44,225**	**65,739**
Charge for the year	**2,345**	**664**	**3,009**
At 30 September 2021	**23,859**	**44,889**	**68,748**
Net book value			
At 30 September 2021	**70,371**	**-**	**70,371**
At 30 September 2020	*1,710*	*664*	*2,374*

11. Debtors

	2021 £	*2020 £*
Due after more than one year		
Due within one year		
Other debtors	**13,242**	*13,242*
	13,242	*13,242*

12. Creditors: Amounts falling due within one year

	2021 £	*2020 £*
Other taxation and social security	**4,338**	*5,296*
Obligations under finance lease and hire purchase contracts	**6,914**	*-*
Pension fund loan payable	**-**	*165*
Accruals and deferred income	**500**	*500*
	11,752	*5,961*

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

	2021 £	*2020 £*
Net obligations under finance lease and hire purchase contracts	**47,364**	-

14. Statement of funds

Statement of funds - current year

	Balance at 1 October 2020 £	Income £	Expenditure £	Balance at 30 September 2021 £
Unrestricted funds				
General Funds 1	**180,433**	**100,421**	**(79,682)**	**201,172**
Restricted funds				
Restricted Funds - all funds	**112,281**	**-**	**(10,991)**	**101,290**
Total of funds	**292,714**	**100,421**	**(90,673)**	**302,462**

Statement of funds - prior year

	Balance at 1 October 2019 £	*Income £*	*Expenditure £*	*Balance at 30 September 2020 £*
Unrestricted funds				
General Funds 1	*174,140*	*111,677*	*(105,384)*	*180,433*
Restricted funds				
Restricted Funds - all funds	*122,243*	*-*	*(9,962)*	*112,281*
Total of funds	*296,383*	*111,677*	*(115,346)*	*292,714*

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	70,371	-	**70,371**
Current assets	189,917	101,290	**291,207**
Creditors due within one year	(11,752)	-	**(11,752)**
Creditors due in more than one year	(47,364)	-	**(47,364)**
Total	201,172	101,290	**302,462**

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	*Restricted funds 2020 £*	*Total funds 2020 £*
Tangible fixed assets	*2,374*	-	*2,374*
Current assets	*184,020*	*112,281*	*296,301*
Creditors due within one year	*(5,961)*	-	*(5,961)*
Total	*180,433*	*112,281*	*292,714*

16. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £197 (2020 - £363). Contributions totalling £Nil (2020 - £165) were payable to the fund at the balance sheet date and are included in creditors.

CHRIST ARMY CHARISMATIC MINISTRIES

England & Wales - Charity number 1119216

Accounts

Registered number: 5941593
Charity number: 1119216

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2020

CHRIST ARMY CHARISMATIC MINISTRIES
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7 - 8
Notes to the financial statements	9 - 19

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2020

Trustees	S O APPOH F A LARBI R HOOPER D T OLUSILE A OLUSILE
Company registered number	5941593
Charity registered number	1119216
Registered office	20 Pearce Drive Faringdon SN7 7ND

CHRIST ARMY CHARISMATIC MINISTRIES

(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2020

The Trustees present their annual report together with the financial statements of the CHRIST ARMY CHARISMATIC MINISTRIES for the 1 October 2019 to 30 September 2020. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Christ Army Charismatic Ministries was registered as a charity on 16 May 2007. It has a five-member board of trustees, who are ultimately responsible for the overall running of the charity, its property, finances, charitable activities and employment of its staff or volunteers. The trustees also aim to work in a way, so as to ensure the smooth running of the church, to enable it fulfill its Christian mandate in promoting the Christian faith primarily in the Abingdon-Oxfordshire area, and in other towns, cities and counties in the United Kingdom as a whole. Since 2011, another branch of the church has been operating in Swindon, Wiltshire.

Objectives and activities

Policies and objectives

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

Strategies for achieving objectives

Through Worship, Prayer and Bible Studies we seek to know God better, and to be conformed to His purposes for our lives. In partnership with other Christians we wish to make His love known within the local community.

Our Mission Statement reads "To Glorify God by the preaching of the word of faith, to bring people to the family of Christ Jesus, nurture them to Christian maturity, equip and empower them for ministry in the church and the world". The Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God.
The New Testament reveals the Church as a community of people properly taught and cared for, by Christ Jesus and the Apostles. Christ Army Charismatic Ministries; its trustees, pastors, elders and members are committed to the restoration of those New Testament principles. The Church strives to provide spiritual nourishment and growth to our members so that they can also reach out to the community and beyond. Members are trained and encouraged to live exemplary lives in the community and to lead other people in the community, particularly those who are not Christians, to come to the saving knowledge of Christ, and to live purpose-driven lives that will impact their communities in various positive ways.

Activities undertaken to achieve objectives

The church has several activities, which are directed at achieving our aims. Our activities include Marriage seminars, Weekly Bible Studies, Fasting and Prayer, Outreach Programs (Evangelism), And Charitable Giving [We Care Program] etc. These activities are undertaken through our various dedicated departments and ministries. The head pastor offers counselling to our members as well as members of the community. We also have social activities such as Family Fun Days, Games, Picnics, Beach Trips, and Gospel Concerts etc., which bring members of the church and the community together to socialize and celebrate. This year, just like in previous years, the church intensified its outreach program in the community through events such as Family Fun Days, and Fanfares etc , which helped advance social integration, cohesion And unity in our community.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020

Achievements and performance

- **Main achievements of the Charity**

Our Marriage Seminars, teachings and counseling programs continues to be a great success story. It continues to have tremendous impact on marriages, homes, families and relationships that otherwise were heading downhill. A significant number of our memberships are either serving soldiers or families of serving soldiers. The church continues to be an arm of support to these families particularly in times of deployments.

Our 'We Care' program takes care of deployed soldiers' families, by providing support in areas such as visiting, providing respite, helping them look for jobs, providing transportation/lifts [for non-driving spouses] for shopping, leisure, school runs, GP and ante-natal appointments, DIYs, etc. This program has proved to be a hit in the community for most of these spouses, who in most cases having just come from abroad to join their husbands in the UK for the first time, not knowing the system very well and not having friends at all, suddenly get hit with the dreaded reality of being on their own, as their husbands deploy. This year again, has been no different from previous years.

Financial review

- **Going concern**

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

- **Reserves policy**

The charity has maintained substantial cash reserves with the aim of acquiring a property to house its vision and activities. The trustees deem it a key success factor in achieving its charitable objectives.

- **Principal funding**

The Church is mainly funded by members' donations.

Structure, governance and management

- **Constitution**

CHRIST ARMY CHARISMATIC MINISTRIES is registered as a charitable company limited by guarantee and was set up by a Trust deed.

- **Methods of appointment or election of Trustees**

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020

Structure, governance and management (continued)

- **Organisational structure and decision-making policies**

Appointed non-paid members of the church keep our transaction records. Directions relating to the charitable trust are made by the Trustees in consultation with the Elders [pastors and ministers]. Day to day decisions on expenditure are taken by a three-man non-paid finance board, with budgets set and monitored by the Trustees. The powers of appointment or removal of Trustees rests with the Trustees with the approval of the elders [pastors and ministers]. New Trustees are primarily selected from the members of the church or from the leaders of other local churches sharing the same vision. On being appointed, new Trustees will spend time with the existing Trustees to ensure they understand their responsibilities with regards to the legal and financial framework in which the church operates.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

.....
F A LARBI

Date: 13 September 2021

CHRIST ARMY CHARISMATIC MINISTRIES
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

Independent examiner's report to the Trustees of CHRIST ARMY CHARISMATIC MINISTRIES ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2020.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

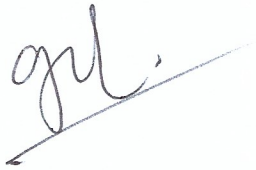
Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 14 September 2021

D Tabiri

FCCA

GIL Accountancy Services

CHRIST ARMY CHARISMATIC MINISTRIES
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Income from:					
Donations and legacies	3	**111,551**	**-**	**111,551**	*142,507*
Investments	4	**126**	**-**	**126**	*147*
Total income		**111,677**	**-**	**111,677**	*142,654*
Expenditure on:					
Charitable activities	5	**105,384**	**9,962**	**115,346**	*166,042*
Total expenditure		**105,384**	**9,962**	**115,346**	*166,042*
Net movement in funds		**6,293**	**(9,962)**	**(3,669)**	*(23,388)*
Reconciliation of funds:					
Total funds brought forward		**174,140**	**122,243**	**296,383**	*319,771*
Net movement in funds		**6,293**	**(9,962)**	**(3,669)**	*(23,388)*
Total funds carried forward		**180,433**	**112,281**	**292,714**	*296,383*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 19 form part of these financial statements.

CHRIST ARMY CHARISMATIC MINISTRIES
(A company limited by guarantee)
REGISTERED NUMBER: 5941593

BALANCE SHEET
AS AT 30 SEPTEMBER 2020

	Note		2020 £		*2019 £*
Fixed assets					
Tangible assets	10		**2,374**		*6,835*
			2,374		*6,835*
Current assets					
Debtors	11	**13,242**		*13,242*	
Cash at bank and in hand		**283,059**		*278,687*	
		296,301		*291,929*	
Creditors: amounts falling due within one year	12	**(5,961)**		*(2,381)*	
Net current assets			**290,340**		*289,548*
Total assets less current liabilities			**292,714**		*296,383*
Net assets excluding pension asset			**292,714**		*296,383*
Total net assets			**292,714**		*296,383*
Charity funds					
Restricted funds	13		**112,281**		*122,243*
Unrestricted funds					
General funds	13	**180,433**		*174,140*	
Total unrestricted funds	13		**180,433**		*174,140*
Total funds			**292,714**		*296,383*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2020

The financial statements were approved and authorised for issue by the Trustees on 13 September 2021 and signed on their behalf by:

F A LARBI

The notes on pages 9 to 19 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. General information

Christ Army Charismatic Ministries is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Company Information page.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

CHRIST ARMY CHARISMATIC MINISTRIES meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

Motor vehicles	- 25% Straight line
Church & Office equipment	- 20% Straight line

2.6 Debtors

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

2.7 Cash at bank and in hand

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

2.8 Liabilities and provisions

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

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

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

2.9 Financial instruments

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

2. Accounting policies (continued)

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £
Donations	111,551	**111,551**

	Unrestricted funds 2019 £	*Total funds 2019 £*
Donations	*142,507*	*142,507*

4. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £
Bank interest received	126	**126**

4. Investment income (continued)

	Unrestricted funds 2019 £	*Total funds 2019 £*
Investment income - local cash	*147*	*147*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	**Restricted funds 2020 £**	**Total funds 2020 £**
Cost of generating voluntary income	102,355	9,962	**112,317**
Charitable activities	3,029	-	**3,029**
	105,384	9,962	**115,346**

	Unrestricted funds 2019 £	*Restricted funds 2019 £*	*Total funds 2019 £*
Cost of generating voluntary income	*82,816*	*56,635*	*139,451*
Charitable activities	*26,591*	-	*26,591*
	109,407	*56,635*	*166,042*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

6. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Cost of generating voluntary income	111,504	813	**112,317**
Charitable activities	3,029	-	**3,029**
	114,533	813	**115,346**

	Activities undertaken directly 2019 £	*Support costs 2019 £*	*Total funds 2019 £*
Cost of generating voluntary income	*136,227*	*3,225*	*139,452*
Charitable activities	*26,590*	-	*26,590*
	162,817	*3,225*	*166,042*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Cost of generating voluntary income 2020 £	Charitable activities 2020 £	Total funds 2020 £
Depreciation	5,291	-	**5,291**
Wages, salaries and benefits	32,740	-	**32,740**
Empolyer NI	1,324	-	**1,324**
Rent & Hall hire	9,962	-	**9,962**
Printing, postage & stationary	-	-	**-**
Honorarium	15,000	-	**15,000**
Gifts & donations	-	1,320	**1,320**
Ministry expenses	1,250	-	**1,250**
Welfare expenses	31,050	-	**31,050**
Anniversary & other programmes	4,331	-	**4,331**
Hospitality	6,521	-	**6,521**
Telephone	1,476	-	**1,476**
Insurance	1,636	-	**1,636**
Motor expenses	921	-	**921**
Sundries	2	-	**2**
Bank charges	-	1,709	**1,709**
	111,504	3,029	**114,533**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Cost of generating volunt 2019 £	*Charitable activities 2019* £	*Total funds 2019* £
Depreciation	*9,382*	-	*9,382*
Wages & Salaries	*18,304*	-	*18,304*
Hall hire	*56,635*	-	*56,635*
Printing, postage & stationery	*402*	-	*402*
Honorarium	*17,400*	-	*17,400*
Gifts & donations	-	*22,050*	*22,050*
Vicarage & ministry expenses	*408*	*350*	*758*
Welfare expenses	*4,263*	-	*4,263*
Anniversary, Hop Hop & other programmes	*14,349*	-	*14,349*
Hospitality	*7,120*	-	*7,120*
Missions & conferences	*275*	-	*275*
Telephone	*1,487*	-	*1,487*
Insurance	*1,097*	-	*1,097*
Motor expenses	*2,022*	-	*2,022*
Publicity	*1,850*	-	*1,850*
Repairs & maintenance	*233*	-	*233*
Travel & subsistence	*1,000*	-	*1,000*
Bank charges	-	*4,190*	*4,190*
	136,227	*26,590*	*162,817*

7. Independent examiner's remuneration

	2020 £	*2019* £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**500**	*500*
Fees payable to the Charity's independent examiner in respect of:		
All other services not included above	**120**	*120*

8. Staff costs

	2020 £	2019 £
Contribution to defined contribution pension schemes	363	605
	363	605

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

	2020 No.	2019 No.
Staff	1	1

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

9. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. Remuneration was paid in respect of services provided to the charity in an employment capacity as a minister of religion. The value of Trustees' remuneration and other benefits was as follows:

		2020 £	2019 £
S O APPOH	Remuneration	18,304	18,304
	Pension contributions paid	363	605
	Other benefits	14,436	36,645

During the year ended 30 September 2020, no Trustee expenses have been incurred *(2019 - £NIL)*.

10. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost or valuation			
At 1 October 2019	23,224	44,059	67,283
Additions	-	830	830
At 30 September 2020	23,224	44,889	68,113

10. Tangible fixed assets (continued)

	Motor vehicles £	Office equipment £	Total £
Depreciation			
At 1 October 2019	**20,944**	**39,504**	**60,448**
Charge for the year	**570**	**4,721**	**5,291**
At 30 September 2020	**21,514**	**44,225**	**65,739**
Net book value			
At 30 September 2020	**1,710**	**664**	**2,374**
At 30 September 2019	*2,280*	*4,555*	*6,835*

11. Debtors

	2020 £	*2019 £*
Due after more than one year		
Due within one year		
Other debtors	**13,242**	*13,242*
	13,242	*13,242*

12. Creditors: Amounts falling due within one year

	2020 £	*2019 £*
Other taxation and social security	**5,296**	*1,716*
Pension fund loan payable	**165**	*165*
Accruals and deferred income	**500**	*500*
	5,961	*2,381*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

13. Statement of funds

Statement of funds - current year

	Balance at 1 October 2019 £	Income £	Expenditure £	Balance at 30 September 2020 £
Unrestricted funds				
General Funds 1	**174,140**	**111,677**	**(105,384)**	**180,433**
Restricted funds				
Restricted Funds - all funds	**122,243**	**-**	**(9,962)**	**112,281**
Total of funds	**296,383**	**111,677**	**(115,346)**	**292,714**

Statement of funds - prior year

	Balance at 1 October 2018 £	*Income £*	*Expenditure £*	*Balance at 30 September 2019 £*
Unrestricted funds				
General Funds 1	*140,894*	*142,653*	*(109,407)*	*174,140*
Restricted funds				
Restricted Funds - all funds	*178,878*	*-*	*(56,635)*	*122,243*
Total of funds	*319,772*	*-*	*(166,042)*	*296,383*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	2,374	-	**2,374**
Current assets	184,020	112,281	**296,301**
Creditors due within one year	(5,961)	-	**(5,961)**
Total	180,433	112,281	**292,714**

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	*Restricted funds 2019 £*	*Total funds 2019 £*
Tangible fixed assets	*6,835*	-	*6,835*
Current assets	*169,685*	*122,243*	*291,928*
Creditors due within one year	*(2,381)*	-	*(2,381)*
Total	*174,139*	*122,243*	*296,382*

15. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £363 (2019 - £605). Contributions totalling £165 (2019 - £165) were payable to the fund at the balance sheet date and are included in creditors