

CHRIST HEALING EVANGELICAL CHURCH

England & Wales · Charity number 1125941

Details

Other names CHEC THE ROYAL CHAPEL

Status Registered

Legal form Trust

Registered 2008-09-17

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

Contact

Address 25 Prospect Row
Chatham
Kent
ME4 5QZ

Phone 07572506326

Email kadenowo@yahoo.co.uk

Website www.c-h-e-c.org

Activities

Objects: ADVANCE THE CHRISTIAN FAITH [IN ACCORDANCE WITH THE STATEMENT OF BELIEFS] IN SUCH A WAY AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM FROM TIME TO TIME MAY THINK FIT; AND TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Activities: The charity is a religious organisation and devote all its effort into evangelising its community and also involved in various community activities and using these as a vehicle to propagate the message of the Lord Jesus to its community.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UK AND WORLD
- Southwark

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£73,268	£46,881	-	-
2024-03-31	£58,429	£47,597	-	-
2023-03-31	£57,620	£44,871	-	-
2022-03-31	£59,423	£45,779	-	-
2021-03-31	£63,414	£40,273	-	-

Trustees

Name	Role	Appointed
IDOWU JIMOH		
Jamiu Kayode Adenowo		2019-05-01
Olufemi Akinsuyi		2020-03-05

Accounts

Christ Healing Evangelical Church

Report and Accounts

31 March 2025

Charity registration number - 1125941

Christ Healing Evangelical Church

Report and accounts for the year ended 31 March 2025

Contents

	Page (s)
Charity information	1
Trustees' annual report	1
Statement of trustees' responsibilities	7
Independent accountant's report	8
<i>Funds statements:-</i>	
Statement of financial activities	10
Movements in funds	11
Income and expenditure account	11
Balance sheet	12
Notes to the accounts	13

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2025

The trustees present their report and accounts for the year ended 31 March 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- Christ Healing Evangelical Church.

The charity is also known by its operating name, Christ Healing Evangelical Church.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1125941.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

The governing document is dated 26 August 2008

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by charity Law.

The trustees are all individuals and listed below;

Idowu Jimoh - Chairman
Jamiu Kayode Adenowo
Olufemi Akinsuvi

The principal operating address, telephone number, email and web addresses of the charity are:-

25 Prospect Row
Chatham, Kent
Telephone: 07572506326
Email Address: kadenowo@yahoo.co.uk
Web address: www.c-h-e-c.org

The trustees in office on the date the report was approved were:-

Idowu Jimoh
Jamiu Kayode Adenowo
Olufemi Akinsuyi

The following persons served as trustees during the year ended 31 March 2025 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the charity are:

1. The advancement of the christian faith worldwide
2. The relief of poverty.
3. To help in building –up people who will build a good society

The principal activities of the church are christian worship and christian outreach programmes to increase christian awareness, to spread the gospel of our Lord Jesus Christ and the development of the whole man, spiritually, mentally and physically.□

The main activities undertaken in relation to those purposes during the year.

Glory be to the almighty who enabled us by His special grace to witness another wonderful year by His grace.

The charity has been in Bexleyheath Academy since February 2022, for our Sunday services. Our service is between 10:00am -12:30pm. Our Tuesday bible study and Wednesday miracle hours are held online.

One of the main goals set ahead for the charity is to procure our permanent place of worship. Our activities are restricted mostly to our online platforms due to the limited access to the venue that we use for services on Sunday. Though cost effective, the online services has its peculiar disadvantages. There are technical issues relating to fluctuation in internet services. Besides that, the face to face service is better than online programmes, where there is no guarantee that your audience are truly with you.

Our online regular(weekly)programmes through zoom and confrence call

1. Mondays youth prayer meetings: 8:00-8:30pm.
2. Tuesday bible studies: every Tuesday 8:30 to 9:30pm
3. Wednesday miracle: Wednesday 8:30 to 9:30pm
4. Thursday, one hour of prayer intercession by the prayer warriors.

Monthly online programs:

1. Saturday Men's hour with Christ. 1st Saturdays 10:00am -11:00am.
2. Women's fellowship 12:00-2:00 every 2nd Saturday of the month.
3. The youth's bi-monthly zoom meeting . 7:00-8:30pm.

Yearly events

1. Our Father's Day in June 15th 2024 was organised as an empowerment week where men were lectured on what it takes to get on property ladder. A mortgage Broker Mr. Adelodun was invited as a guest speaker. It was such an exiting event followed by Dinner at the local Chinese buffet with our church general overseer in attendance. We had our thanksgiving service on Sunday with our general overseer as guests speaker.

2. The church anniversary and thanksgiving service was held on 3rd to 4th August 2024 in a special way that aimed at fostering better unity and understanding in the family. A marriage specialist was invited in person of Pastor Bisi Adewale and the wife. Members were given the privilege of having one to one session with the marriage counsellor for counselling. This charity was privileged to have our general overseer in attendance at our 2024 during this annual programme. This event was preceded by a seven days fasting and prayer from 27th to 2nd August 2024 to pray for God's move before, during and after the programme. This event was very fruitful in that there were couples that gave testimony of what God used the event to amend in their families. We had a whole day seminar on Saturday 3rd of August and a thanksgiving service on Sunday 4th of August. Days following the event, every member were given freedom to have 1 to 1 session with the counsellors (couple) as well as seeing our general overseer for any concern and prayer

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2025

3. This year's Mother's Day was held on 28th- 30th 2025. The women went for a retreat in one of the caravan camps in Kent. There were prayer sessions, teaching session, counselling therapy and cooking session. Also there was a sea side prayer walk which is quite therapeutic for many. It is such a fulfilling time that many advocates continuity of it annually. Our main speaker was our mummy G.O. assisted by other female ministers.

4. The charity had two major worker/volunteer retreat events on 1st June 2024 and 22nd February 2025 to evaluate our services, to encourage, re-train and re-equip everyone for a better service. The charity also embarked on 7 days revival titled "GOD's OUTPOURING" starting from 27th January 2025 to 2nd February 2025.

5. Our annual hundred days of fasting and prayers with online prayer every Friday for an hour was held in September- December 2024). At the end of the Hundred days, we had another online impartation by the regional overseer of the ministry.

6. Our yearly end of the year family thanksgiving on Sunday January 26 2025.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Significant activities that contributed to the achievement of the objectives were:

1. Events organized during the year to promote the christian faith include distribution of leaflets with christian messages, organizing deliverance services, all night vigils, special prayers and counseling.
2. Other activities to help raise the profile of the charity in the local community included the picnics, Mothers day and Fathers day celebration.
3. Specific activities for relief of poverty are in the areas of training and mentoring of unemployed to start their own businesses and passing job information to job seekers.

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2025

The contribution of volunteers during the year.

During the Period under review, the Church Helpers remain among others, 3 Associate Pastors, 2 assistant pastors, 1 Deacon, 3 Deaconesses and other members. They all operate as Heads of these listed Departments: Sunday School, Prayer Warriors, Evangelism, Welfare, Protocol, Choir, Technical, Ushering, Children, Finance, Administration, Visitation & Follow-up and Men /Women/Youth Groups.

This year under review, three of our leaders were able to attend children Teachers Conference which took place in Birmingham. The aim of attending this conference is to gain knowledge in order to impact other volunteers. It is the goal of this charity to continue to build the builders.

(i) The Children Classes – for children, the younger teens and older teenagers.

(ii) Youth meetings - mostly online with few face to face sessions due to restrictions imposed by the school building we use for our services.

These groups still meet constantly to fellowship together, discuss, encourage and support one another on issues (social, educational, marital and spiritual) peculiar to the respective groups, in order to enhance their responsibility to God, family and to the Society at large.

The Theme for the year being "Year of surpassing expectations". All the Sunday Service Preachings and Exhortations were geared toward what members need, to surpass their expectations: Spiritually, Educationally, Maritally, Socially, Financially and in every aspect of their lives. Our Bible study covers topic on books of the Bible so that every member will be rooted in the true word of God that can transform their lives and the society at large.

As we see some of our children growing to adult, our team of dedicated children teachers and leaders continues to aim at impacting the Children and Teenagers with Moral and Biblical Teachings during of their programmes. The Children's Day in May 2024 was marked with Prayer for the children and performance from the children class for their parents to watch. All these are in order to give them a Solid foundation on which they can grow into a Responsible and Selfless Youth and Adult: and as future model to their Community and humanity at large.

Under Welfare Programme, Donations to local Charities like the great Ormond children hospital, Our daily Bread, a London based mission body CAPRO, were done at different times. We also reached out to some widows in two African countries (Zambia and Nigeria.). The church particularly had to morally/financially support some of the migrants who just came into the country and need a little bit of support to be established.

Challenges

The issue about a permanent place of worship is still the main challenge, under it are other resultant problems like inability to gather our teens who had been doing musical trainings. The women couldn't gather to learn different arts/skill as we used to do during the women program in time past, due to the cost of renting a place that will be convenient for such programmes. The church experienced increase through migration, but these also came with its own challenges that sometimes task our finances.

The degree to which the achievements and performance during the year have benefited wider society.

Our church services are presented with both the regular congregant and the visitor or seeker in mind. We minister to the physical, mental and spiritual needs of the whole man in our services giving specific consideration to the seekers or new comers in our midst who may not necessarily have a church background and as such may not understand the processes and procedures of Christianity

We have also helped relief poverty and hardship amongst both regular and irregular congregants who are suffering from a period of financial hardship due to unemployment and lack of financial resources.

Christ Healing Evangelical Church
Trustees' annual report for the year ended 31 March 2025

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The management of the church is the responsibility of the trustees who are elected and co-opted under the terms of the trust deed.

The policies and procedures for the induction and training of trustees.

The induction process for any newly appointed trustees comprises an initial meeting with the Chair and other trustees, followed by a series of short meetings with the minister in charge on the powers and responsibilities of the trustees.

The charity's organisational structure.

The church (the charity) is organised so that the trustees meet regularly and at times, on an ad-hoc basis, to manage its affairs. The board of trustees are assisted by the minister - in - charge and department leaders.

Bankers: Lloyds Bank
25 Gresham Street,
London
EC2V 7HN

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	26,444	10,832
Unrestricted revenue funds available for the general purposes of the charity	136,437	109,993
Total funds	136,437	109,993

Financial review of the position at the reporting date, 31 March 2025 .

Please revert to the account for the details of the financial statements for the specified period. The branch will keep up its reserve policy in order to provide for the future development of the branch's facilities especially the procurement of permanent place of worship and provision of help and support to its members and the Community.

The branch major Source of funding source continues to be the individuals who attend services offered by the Charity in terms of sunday offerings and donations from members of the Church.

Christ Healing Evangelical Church
Trustees' annual report for the year ended 31 March 2025

Policies on reserves.

The board of trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure.

The expenditure for 2025 is £46,881 and therefore the reserves is £26,444 which is the general funds. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. This general reserve policy has been met and exceeded this year as in previous years.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Plans for the future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

One of the major goal before this charity is the procurement of a permanent place of worship and hence the board of trustees have agreed that a savings account should be opened along with our current account which should be named as "Building Fund". It was also agreed that some of the money from the current account be transferred into this new account and the account details to be made available for the worshippers who may be lead by God to donate for the purpose of getting our own place of worship.

We intend to continue with our current Programs, Services and developmental Conferences and Seminars at all levels in the Church as follow:

- 1) Fathers' Day Celebration June 2025
- 2) Men, Women, Youth, Workers' Retreat (April/August 2025)
- 3) European Youth conference August 2025
- 4) Workers' End of year Meeting and Appreciation. Saturday 27th December 2025
- 5) Annual New Year Thanksgiving Sunday Janaury 2026
- 6) Workers' Seminar. June 2024, October 2024 & February 2025
- 7) Mothers' Day Celebration- March, 2026
- 8) Monthly women prayer /seminar.
- 9) Men's monthly fellowship.
- 10) Youth forum. (every two weeks).
- 11) Evangelism - both personal and group outreach.

Details of the independent examiner

Mr Niyi Zaccheus
Chartered Certifed Accountant
1A, Town Square
Erith
Kent
DA8 1RB

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2025

Statement of trustees' responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 6 December 2025.



Pastor H. Idowu Jimoh
Chairman



Jamiu Kayode Adenowo
Trustee

Christ Healing Evangelical Church

Report of the independent examiner to the trustees of the charity on the accounts for the year ended 31 March 2025.

I report to the trustees on my examination of the financial statements of the charity on pages 10 to 19 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of the trustees and the independent examiner and the basis of the report

As described on page 7, you, the charity's trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all material matters.

Christ Healing Evangelical Church

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable; and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.



Mr Adeniyi Zaccheus - Independent examiner

Chartered Certified Accountants

1A Town Square

Erith

Kent

DA8 1RE

This report was signed on 6 December 2025

Christ Healing Evangelical Church - Statement of financial activities for the year ended 31 March 2025

Statement of financial activities for the year ended 31 March 2024

	Current year Unrestricted funds 2025 £	Current year Restricted funds 2025 £	Current year Total funds 2025 £	Prior year Total funds 2024 £
Income & endowments from:				
Donations	73,268	-	73,268	57,429
Investments	-	-	-	1,000
Total income	73,268	-	73,268	58,429
Expenditure on:				
Charitable activities	46,881	-	46,881	47,597
Total expenditure	46,881	-	46,881	47,597
Net income for the year	26,387	-	26,387	10,832
Transfers between funds	57	-	57	-
Net income after transfers	26,444	-	26,444	10,832
Net movement in funds	26,444	-	26,444	10,832
Total funds brought forward	109,993	-	109,993	99,161
Total funds carried forward	136,437	-	136,437	109,993

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

	2025 £	2024 £
Christ Healing Evangelical Church - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-		
	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	26,444	10,832
Net resources available to fund charitable activities	26,444	10,832

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 13 to 19 form an integral part of these accounts.

Christ Healing Evangelical Church - Statement of financial activities for the year ended 31 March 2025

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	109,993	-	109,993	99,161
Recognised gains and losses before transfers	26,387	-	26,387	10,832
	136,380	-	136,380	109,993
(From)/To unrestricted revenue funds	57	-	57	-
Closing revenue funds	136,437	-	136,437	109,993

Summary of funds	Unrestricted and Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Last year Total funds 2024 £
Revenue accumulated funds	136,437	-	136,437	109,993

The notes attached on pages 13 to 19 form an integral part of these accounts.

**Christ Healing Evangelical Church
Income and expenditure account for the year ended 31 March 2025 as required by the
Companies Act 2006**

	2025 £	2024 £
Income		
Income from operations	66,057	57,429
Refunds from HMRC on gift aid donations	7,211	-
Investment income		
Income from investments, other than interest receivable	-	1,000
Gross income in the year before exceptional items	73,268	58,429
Gross income in the year including exceptional items	73,268	58,429
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	46,181	46,897
Governance costs	700	700
Total expenditure in the year	46,881	47,597
Net income before tax in the financial year	26,387	10,832
Retained surplus for the financial year	26,387	10,832

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 13 to 19 form an integral part of these accounts.

Christ Healing Evangelical Church - Balance Sheet as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Investments held as fixed assets	6	13,850	13,850
Current assets			
Debtors	7	22,400	12,600
Cash at bank and in hand		106,725	89,643
Total current assets		<u>129,125</u>	<u>102,243</u>
Creditors: amounts falling due within one year	8	<u>(6,538)</u>	<u>(6,100)</u>
Net current assets		122,587	96,143
The total net assets of the charity		<u>136,437</u>	<u>109,993</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Restricted funds		-	-
Unrestricted funds			
Unrestricted revenue funds	11	136,437	109,993
		136,437	109,993
Designated funds			
Total charity funds		<u>136,437</u>	<u>109,993</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to independent examination under charity legislation, and the report of the independent examiner is on page 8.

The trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.


Pastor H. Idowu Jimoh
Chairman


Jamiu Kayode Adenowo
Trustee

Approved by the board of trustees on 6 December 2025

The notes attached on pages 13 to 19 form an integral part of these accounts.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2025

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the statement of financial activities.

Policies relating to expenditure on goods and services provided to the charity.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 4.

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the church 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 church 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.

There are no endowment funds.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2025

2 Liability to taxation

The trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the statement of financial activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the statement of financial activities.

5 Staff costs and emoluments

Salary costs	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	24,000	24,000
Employer's National Insurance for all staff	-	2,057
Total salaries, wages and related costs	24,000	26,057

6 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2024	-	-	13,850	13,850
At 31 March 2025	-	-	13,850	13,850

7 Debtors due after one year

	2025	2024
	£	£
Loans	22,400	12,600
	22,400	12,600

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2025

8 Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals	700	700
PAYE, NIC VAT and other taxes	5,838	5,400
	6,538	6,100

9 Income and Expenditure account summary	2025	2024
	£	£
At 1 April 2024	109,993	99,161
Transfers in for the year	57	-
Prior year adjustments	-	-
At 1 April 2024	110,050	99,161
Surplus after tax for the year	26,387	10,832
Gift Aid donations made	-	-
At 31 March 2025	136,437	109,993

10 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Investments at valuation:-				
<i>Fixed asset investments</i>	13,850	-	-	13,850
Current assets	129,125	-	-	129,125
Current liabilities	(6,538)	-	-	(6,538)
	136,437	-	-	136,437
At 1 April 2024	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Investments at valuation:-				
Fixed asset investments	13,850	-	-	13,850
Current assets	102,243	-	-	102,243
Current liabilities	(6,100)	-	-	(6,100)
	109,993	-	-	109,993

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2025

11 Change in total funds over the year as shown in Note 10 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	109,993	26,387	57	136,437
Total unrestricted and designated funds	109,993	26,387	57	136,437
Total charity funds	109,993	26,387	57	136,437

12 Analysis of movements in funds over the year as shown in Note 11

	Income 2025	Expenditure 2025	Other Gains & Losses 2025	Movement in funds 2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	73,268	(46,881)	-	26,387
	73,268	(46,881)	-	26,387

Christ Healing Evangelical Church

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

13 Donations, grants and legacies

	Current year Unrestricted funds 2025 £	Current year Restricted funds 2025 £	Current year Total funds 2025 £	Prior year Total funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	66,057	-	66,057	57,429
Refunds from HMRC on gift aid donations	7,211	-	7,211	-
Total donations and gifts from individuals	73,268	-	73,268	57,429

<i>Current year</i>	Current year Unrestricted funds 2025 £	Current year Restricted funds 2025 £	Current year Total funds 2025 £	Prior year Total funds 2024 £
Gross wages and salaries - charitable activities	24,000	-	24,000	24,000
Employers' NI - Charitable activities	-	-	-	2,057
Travel and Subsistence - Charitable Activities	110	-	110	798
Employers' pension	720	-	720	720
Events	4,450	-	4,450	3,800
Honorarium	250	-	250	1,100
Welfare	4,626	-	4,626	4,826
Donation	200	-	200	-
Total direct spending	34,356	-	34,356	37,301

14 Support costs for charitable activities

<i>Current year</i>	Current year Unrestricted funds 2025 £	Current year Restricted funds 2025 £	Current year Total funds 2025 £	Prior year Total funds 2024 £
Premises Expenses				
Room Hire	-	-	-	5,102
Administrative overheads				
Telephone, fax and internet	156	-	156	144
Stationery and printing	290	-	290	240
Subscriptions	10,379	-	10,379	2,295
Equipment expenses	279	-	279	1,047
Training	-	-	-	768
Consultancy fees	721	-	721	-
Total support costs	11,825	-	11,825	9,596

Christ Healing Evangelical Church

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

15 Other expenditure - governance costs

<i>Current year</i>	Current year Unrestricted funds 2025 £	Current year Restricted funds 2025 £	Current year Total funds 2025 £	Prior year Total funds 2024 £
Independent examiner's fees	700	-	700	700
Total governance costs	700	-	700	700

All the expenditure in the prior year was unrestricted.

16 Total charitable expenditure

<i>Current year</i>	Current year Unrestricted funds 2025 £	Current year Restricted funds 2025 £	Current year Total funds 2025 £	Prior year Total funds 2024 £
Total direct spending	34,356	-	34,356	37,301
Total support costs	11,825	-	11,825	9,596
Total governance costs	700	-	700	700
Total charitable expenditure	46,881	-	46,881	47,597

All the expenditure in the prior year was unrestricted.

<i>Prior year</i>	Prior year Unrestricted funds 2024 £	Prior year Restricted funds 2024 £	Prior year Total funds 2024 £
Total direct spending	37,301	-	37,301
Total support costs	9,596	-	9,596
Total governance costs	700	-	700
Total charitable expenditure	47,597	-	47,597

CHRIST HEALING EVANGELICAL CHURCH

England & Wales - Charity number 1125941

Accounts

Christ Healing Evangelical Church

Report and Accounts

31 March 2024

Charity registration number - 1125941

Christ Healing Evangelical Church

Report and accounts for the year ended 31 March 2024

Contents

	Page (s)
Charity information	1
trustees' Annual Report	1
Statement of directors' responsibilities	6
Independent Accountant's Report	7
<i>Funds statements:-</i>	
Statement of financial activities	9
Movements in funds	10
Income and expenditure account	10
Balance sheet	11
Notes to the accounts	12

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2024

The trustees present their Report and Accounts for the year ended 31 March 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- Christ Healing Evangelical Church.

The charity is also known by its operating name, Christ Healing Evangelical Church.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1125941.

.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

The governing document is dated 26 August 2008

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by charity Law.

The trustees are all individuals and listed below;

Idowu Jimoh - Chairman
Jamiu Kayode Adenowo
Olufemi Akinsuyi

The principal operating address, telephone number, email and web addresses of the charity are:-

25 Prospect Row
Chatham, Kent
Enter in step 4. 4, ME4 5QR
Telephone 07572506326
Email Address kadenowo@yahoo.co.uk
Web address www.c-h-e-c.org

The trustees in office on the date the report was approved were:-

Idowu Jimoh
Jamiu Kayode Adenowo

The following persons served as trustees during the year ended 31 March 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2024

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the charity are:

1. The advancement of the christian faith worldwide.
2. The relief of poverty.
3. To help in building –up people who will build a good society□

The principal activities of the church are christian worship and christian outreach programmes to increase christian awareness, to spread the gospel of our Lord Jesus Christ and the development of the whole man, spiritually, mentally and physically.

The main activities undertaken in relation to those purposes during the year.

Glory be to the almighty who enabled us by His special grace to witness another wonderful year by His grace.

The charity has been in Bexleyheath Academy since February 2022, for our Sunday services. Initially the timing of the service was to be changed to 14:00-16:00pm. This was due to the availability of the hall being used, but now the service has been restored to 10:00am -12:00noon. Our Tuesday bible study and Wednesday miracle hour remained online.

The main pursuit of the charity being to procure our permanent place of worship, our activities were restricted mostly to our online platforms. As mentioned in that's report, though cost effective, the online has its peculiar disadvantages. There are technical issues, fluctuating internet service and also the lack of assurance that your audience are truly with you. But gradually people are adapting to the 'new normal' which is a global phenomenon.

Our online regular (weekly) programmes through zoom and confrence call;

1. Tuesday Bible studies - every Tuesday 9-10pm
2. Wednesday miracle - Wednesday 10-11am.
3. Thursday :one hour of prayer intercession by the prayer warriors.)

Monthly online programs:

1. Women's fellowship 12:00-2:00 ever first Saturday of the month.
2. The youths's bi-monthly zoom meeting
3. The Choir/ face to face meeting .- Every first Sunday of the month 12-2pm

Yearly event

1. Our Father's Day in June 18th with Pst Victor Shode ministering.
2. We had a weekend youth seminar, instead of our normal yearly camping.
3. Hundred days of fasting and prayers with online prayer every Friday for an hour.(September 23rd- December 2023) (Also daily early morning prayer by the minister)
5. At the end of the hundred days, we had another online impartation by the general overseer of the ministry and our mother in Israel.
6. We had our annual workers retreat on Saturday 28th 2023.
7. Our yearly family thanksgiving on Sunday January 29th 2024.
8. Sat.& Sunday March 18-19th 2024 - Mothers' Day seminar (online) and thanksgiving (on site). We had Pst Mrs Fakorede as guest minister.

For our annual Women's retreat , we observed a day programme with internal facilitators. The focus is on our mental health nurturing our children to fulfil their purposes in life and in the society.

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2024

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Significant activities that contributed to the achievement of the objectives were:

1. Events organized during the year to promote the christian faith include distribution of leaflets with christian messages, organizing deliverance services, all night vigils, special prayers and counseling.
2. Other activities to help raise the profile of the charity in the local community included the picnics, Mothers day and Fathers day celebration.
3. Specific activities for relief of poverty are in the areas of training and mentoring of unemployed to start their own businesses and passing job information to job seekers.

The contribution of volunteers during the year.

During the period under review, the church helpers remain among others, 2 associate pastors, 2 assistant pastors, 1 deacon, 3 deaconesses and other members. They all operated as heads of the following departments: Sunday school, prayer warriors, evangelism, welfare, protocol, choir, technical, ushering, children, finance, administration, visitation and follow-up and men /women/youth groups.

- (i) The children classes - for children, the younger teens and older teenagers.
- (ii) Youth meetings - mostly online

These groups still met constantly to fellowship together, discuss, encourage and support one another on issues (social, educational, marital and spiritual) peculiar to the respective groups, in order to enhance their responsibility to God, family and to the society at large.

The Theme for the year being "Year scaling new heights "all the Sunday Service Preachings and Exhortations were geared toward what members need to scale new heights Spiritually, Educationally, Maritally, Socially, Financially and in every aspect of their lives. Our Bible study covers topics on the book of acts and the pastoral epistles , so that every member will be rooted in the true word of God that can transform their lives and the society at large.

As we see some of our children growing to adult our team of dedicated children teachers continues to aim at impacting the children and teenagers with moral and biblical teachings every Sunday. The children's day in May 2024 was marked with prayer and online discussion. All these are in order to give them a solid foundation on which they can grow into a responsible and selfless youth and adult. Also, to be future model to their community and humanity at large.

Under Welfare Programme, donations to charities, like the great Ormond children hospital, Our daily bread, a London based mission body ,were done at different times. We also reached out to some widows in two African countries (Zambia and Nigeria,). The church particularly had to morally and financially support some of the migrants who just came into the country and need to be established.

Challenges

The issue about a permanent place of worship is still the main challenge. Under it are other resultant problems like inability to gather our teens who had been doing musical trainings . The women couldn't gather to learn different arts/skill as we used to do during the women program in time past.

The church experienced increase through migration, but these also came with its own challenges that sometimes task our finances.

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2024

The degree to which the achievements and performance during the year have benefited wider society.

Our church services are presented with both the regular congregant and the visitor or seeker in mind. We minister to the physical, mental and spiritual needs of the whole man in our services giving specific consideration to the seekers or new comers in our midst who may not necessarily have a church background and as such may not understand the processes and procedures of Christianity.

We have also helped relief poverty and hardship amongst both regular and irregular congregants who are suffering from a period of financial hardship due to unemployment and lack of financial resources.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The management of the church is the responsibility of the trustees who are elected and co-opted under the terms of the trust deed.

The policies and procedures for the induction and training of trustees.

The induction process for any newly appointed trustees comprises an initial meeting with the Chair and other trustees, followed by a series of short meetings with the minister in charge on the powers and responsibilities of the trustees.

The charity's organisational structure.

The church (the charity) is organised so that the trustees meet regularly and at times, on an ad-hoc basis, to manage its affairs. The board of trustees are assisted by the minister - in - charge and department leaders.

Bankers: Lloyds Bank
25 Gresham Street,
London
EC2V 7HN

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	10,832	14,745
Unrestricted Revenue Funds available for the general purposes of the charity	109,993	99,161
Total Funds	109,993	99,161

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2024

Financial review of the position at the reporting date, 31 March 2024 .

Please revert to the account for the details of the financial statements for the specified period. The branch will keep up its reserve policy in order to provide for the future development of the branch's facilities especially the procurement of permanent place of worship and provision of help and support to its members and the Community.

The branch major Source of funding source continues to be the individuals who attend services offered by the Charity in terms of sunday offerings and donations from members of the Church.

Policies on reserves.

The board of trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure.

The expenditure for 2024 is £47,597 and therefore the reserves is £10,832 which is the general funds. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. This general reserve policy has been met and exceeded this year as in previous years.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

We intend to continue with our current Programs, Services and developmental Conferences and Seminars at all levels in the Church as follows:

- 1) Fathers' Day Celebration June 2023
- 2) Men, Women, Youth, Workers' Retreat(march / August 2023)
- 3) Church Annual conference . August 2023
- 4) Workers' End of year Meeting and Appreciation. Saturday Dec 2023
- 5) Annual New Year Thanksgiving Sunday Jan 2024
- 6) Workers' Seminar. Jan 2024 & June 2023
- 7) Mothers' Day Celebration- March, 2024
- 8) Monthly women prayer /seminar.
- 9) Monthly men's fellowship.
- 10) Youth forum. (every two weeks).
- 11) Evangelism - both personal and group outreach.
- 12) Every 2nd Sunday of the month Choir meeting and revival prayer

Details of The Independent Examiner

Mr Niyi Zaccheus

Chartered Certified Accountant

1A, Town Square

Erith

Kent

DA8 1RB

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2024

Statement of trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the Independent Examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 5 November 2024.



Pastor H. Idowu Jimoh
Chairman



Jamiu Kayode Adenowo
Trustee

Christ Healing Evangelical Church

Report of the independent examiner to the trustees of the charity on the accounts for the year ended 31 March 2024

I report to the trustees on my examination of the financial statements of the charity on pages 9 to 17 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of the trustees and the independent examiner and the basis of the report

As described on page 6, you, the charity's trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all material matters.

Christ Healing Evangelical Church

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.



Mr Adeniyi Zaccheus - Independent Examiner

Chartered Certified Accountants

1A Town Square

Address 2 insert on data work sheet row 37

Erith

Kent

DA8 1RE

This report was signed on 5 November 2024

Christ Healing Evangelical Church - Statement of Financial Activities for the year ended 31 March 2024

Statement of financial activities for the year ended 31 March 2024

	Current year Unrestricted funds 2024 £	Current year Restricted funds 2024 £	Current year Total funds 2024 £	Prior year Total funds 2023 £
Income & endowments from:				
Donations	57,429	-	57,429	57,620
Investments	1,000	-	1,000	1,996
Total income	58,429	-	58,429	59,616
Expenditure on:				
Charitable activities	47,597	-	47,597	44,871
Total expenditure	47,597	-	47,597	44,871
Net income for the year	10,832	-	10,832	14,745
Transfers between funds	-	-	-	-
Net income after transfers	10,832	-	10,832	14,745
Net movement in funds	10,832	-	10,832	14,745
Total funds brought forward	99,161	-	99,161	84,416
Total funds carried forward	109,993	-	109,993	99,161

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

	2024 £	2023 £
Christ Healing Evangelical Church - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-		
Funds generated in the year as detailed in the SOFA	10,832	14,745
Net resources available to fund charitable activities	10,832	14,745

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 12 to 17 form an integral part of these accounts.

Christ Healing Evangelical Church - Statement of Financial Activities for the year ended 31 March 2024

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	99,161	-	99,161	84,416
Recognised gains and losses before transfers	10,832	-	10,832	14,745
	109,993	-	109,993	99,161
Closing revenue funds	109,993	-	109,993	99,161

Summary of funds	Unrestricted and Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Last year Total funds 2023 £
Revenue accumulated funds	109,993	-	109,993	99,161

The notes attached on pages 12 to 17 form an integral part of these accounts.

**Christ Healing Evangelical Church
Income and Expenditure Account for the year ended 31 March 2024 as required by the
Companies Act 2006**

	2024 £	2023 £
Income		
Income from operations	57,429	57,620
Investment income		
Income from investments, other than interest receivable	1,000	1,996
Gross income in the year before exceptional items	58,429	59,616
Gross income in the year including exceptional items	58,429	59,616
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	46,897	44,171
Governance costs	700	700
Total expenditure in the year	47,597	44,871
Net income before tax in the financial year	10,832	14,745
Retained surplus for the financial year	10,832	14,745

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 17 form an integral part of these accounts.

Christ Healing Evangelical Church - Balance Sheet as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Investments held as fixed assets	6	13,850	13,850
Current assets			
Debtors	7	12,600	10,100
Cash at bank and in hand		89,643	79,254
Total current assets		<u>102,243</u>	<u>89,354</u>
Creditors: amounts falling due within one year	9	<u>(6,100)</u>	<u>(4,043)</u>
Net current assets		96,143	85,311
The total net assets of the charity		<u>109,993</u>	<u>99,161</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Restricted funds		-	-
Unrestricted funds			
Unrestricted revenue funds	12	109,993	99,161
		109,993	99,161
Designated funds			
Total charity funds		<u>109,993</u>	<u>99,161</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.


Pastor H. Idowu Jimoh
Chairman


Jamiu Kayode Adenowo
Trustee

Approved by the board of trustees on 5 November 2024

The notes attached on pages 12 to 17 form an integral part of these accounts.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the statement of financial activities.

Policies relating to expenditure on goods and services provided to the charity.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2024

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 4.

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the church 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 church 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.

There are no endowment funds.

2 Liability to taxation

The trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the statement of financial activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the statement of financial activities.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2024

5 Staff costs and emoluments

Salary costs	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	24,000	24,000
Employer's National Insurance for all staff	2,057	2,165
Total salaries, wages and related costs	26,057	26,165

6 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2023	-	-	13,850	13,850
At 31 March 2024	-	-	13,850	13,850
Analysis between fair value and historical cost				
Investments as above held at fair value	-	-	13,850	13,850

Analysis of Other Classes of Investment

	Included at historical cost, less write down	Included at fair value	Total
	£	£	£
Summary of other classes of investments at 31 March 2024			
Cash or cash equivalents	-	13,850	13,850
Investment properties	-	-	-
Other investments	-	-	-
	-	13,850	13,850

7 Debtors

	2024	2023
	£	£
Prepayments and accrued income	-	-

8 Debtors due after one year

	2024	2023
	£	£
Deposit & Loan	12,600	10,100
	12,600	10,100

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	700	700
PAYE, NIC VAT and other taxes	5,400	3,343
	6,100	4,043

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2024

10 Income and Expenditure account summary	2024 £	2023 £
At 1 April 2023	99,161	84,416
Transfers in for the year	-	-
Prior year adjustments	-	-
At 1 April 2023	<u>99,161</u>	<u>84,416</u>
Surplus after tax for the year	10,832	14,745
Gift Aid donations made	-	-
At 31 March 2024	<u>109,993</u>	<u>99,161</u>

11 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Fixed asset investments	13,850	-	-	13,850
Current Assets	102,243	-	-	102,243
Current Liabilities	(6,100)	-	-	(6,100)
	<u>109,993</u>	<u>-</u>	<u>-</u>	<u>109,993</u>
At 1 April 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Fixed asset investments	13,850	-	-	13,850
Current Assets	89,354	-	-	89,354
Current Liabilities	(4,043)	-	-	(4,043)
	<u>99,161</u>	<u>-</u>	<u>-</u>	<u>99,161</u>

12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 £	Transfers between funds in 2024 £	Funds carried forward to 2025 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	99,161	10,832	-	109,993
Total unrestricted and designated funds	<u>99,161</u>	<u>10,832</u>	<u>-</u>	<u>109,993</u>
Total charity funds	<u>99,161</u>	<u>10,832</u>	<u>-</u>	<u>109,993</u>

13 Analysis of movements in funds over the year as shown in Note 12

	Income 2024 £	Expenditure 2024 £	Other Gains & Losses 2024 £	Movement in funds 2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	58,429	(47,597)	-	10,832
	<u>58,429</u>	<u>(47,597)</u>	<u>-</u>	<u>10,832</u>

Christ Healing Evangelical Church

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

14 Donations, grants and legacies

	Current year Unrestricted funds 2024 £	Current year Restricted funds 2024 £	Current year Total funds 2024 £	Prior year Total funds 2023 £
Donations and gifts from individuals				
Small donations individually less than £1000	57,429	-	57,429	57,620
Total donations and gifts from individuals	57,429	-	57,429	57,620

<i>Current year</i>	Current year Unrestricted funds 2024 £	Current year Restricted funds 2024 £	Current year Total funds 2024 £	Prior year Total funds 2023 £
Gross wages and salaries - charitable activities	24,000	-	24,000	24,000
Employers' NI - Charitable activities	2,057	-	2,057	2,165
Travel and Subsistence - Charitable Activities	798	-	798	2,553
Employers' pension	720	-	720	720
Events	3,800	-	3,800	2,050
Honorarium	1,100	-	1,100	-
Welfare	4,826	-	4,826	4,540
Donation	-	-	-	-
Total direct spending	37,301	-	37,301	36,028

16 Support costs for charitable activities

<i>Current year</i>	Current year Unrestricted funds 2024 £	Current year Restricted funds 2024 £	Current year Total funds 2024 £	Prior year Total funds 2023 £
Premises Expenses				
Room Hire	5,102	-	5,102	6,800
Administrative overheads				
Telephone, fax and internet	144	-	144	273
Stationery and printing	240	-	240	-
Subscriptions	2,295	-	2,295	-
Equipment expenses	1,047	-	1,047	1,070
Training	768	-	768	-
Total support costs	9,596	-	9,596	8,143

Christ Healing Evangelical Church

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

17 Other expenditure - governance costs

<i>Current year</i>	Current year Unrestricted funds 2024 £	Current year Restricted funds 2024 £	Current year Total funds 2024 £	Prior year Total funds 2023 £
Independent Examiner's fees	700	-	700	700
Total Governance costs	700	-	700	700

All the expenditure in the prior year was unrestricted.

18 Total charitable expenditure

<i>Current year</i>	Current year Unrestricted funds 2024 £	Current year Restricted funds 2024 £	Current year Total funds 2024 £	Prior year Total funds 2023 £
Total direct spending	37,301	-	37,301	36,028
Total support costs	9,596	-	9,596	8,143
Total Governance costs	700	-	700	700
Total charitable expenditure	47,597	-	47,597	44,871

All the expenditure in the prior year was unrestricted.

<i>Prior year</i>	Prior year Unrestricted funds 2023 £	Prior year Restricted funds 2023 £	Prior year Total funds 2023 £
Total direct spending	36,028	-	36,028
Total support costs	8,143	-	8,143
Total Governance costs	700	-	700
Total charitable expenditure	44,871	-	44,871

CHRIST HEALING EVANGELICAL CHURCH

England & Wales - Charity number 1125941

Accounts

Christ Healing Evangelical Church

Report and Accounts

31 March 2023

Charity registration number - 1125941

Christ Healing Evangelical Church

Report and accounts for the year ended 31 March 2023

Contents

	Page (s)
Charity information	1
trustees' Annual Report	1
Statement of directors' responsibilities	6
Independent Accountant's Report	7
<i>Funds statements:-</i>	
Statement of financial activities	9
Movements in funds	10
Income and expenditure account	10
Balance sheet	11
Notes to the accounts	12

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2023

The trustees present their Report and Accounts for the year ended 31 March 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Christ Healing Evangelical Church.

The charity is also known by its operating name, Christ Healing Evangelical Church.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1125941.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

The governing document is dated 26 August 2008

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by charity Law.

The trustees are all individuals and listed below:

Idowu Jimoh - Chairman
Jamiu Kayode Adenowo
Olufemi Akinsuyi

The principal operating address, telephone number, email and web addresses of the charity are:-

25 Prospect Row
Chatham, Kent
Enter in step 4. 4, ME4 5QR
Telephone 07572506326
Email Address kadenowo@yahoo.co.uk
Web address www.c-h-e-c.org

The trustees in office on the date the report was approved were:-

Idowu Jimoh
Jamiu Kayode Adenowo

The following persons served as trustees during the year ended 31 March 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the charity are:

1. The advancement of the christian faith worldwide.
2. The relief of poverty
3. To help in building –up people who will build a good society□

The principal activities of the church are christian worship and christian outreach programmes to increase christian awareness, to spread the gospel of our Lord Jesus Christ and the development of the whole man, spiritually, mentally and physically.

The main activities undertaken in relation to those purposes during the year.

Extol the Lord, Jerusalem; praise your God, Zion. He strengthens the bars of your gates and blesses your people within you. Psalms 147:12-13 NIV

Glory be to the almighty who enabled us by His special grace to witness another wonderful year by His grace.

The charity has been in Bexleyheath Academy since February 2022, for our Sunday services. Initially the timing of the service was to be changed to 14:00-16:00pm. This was due to the availability of the hall being used, but now the service has been restored to 10:00am -12:00noon. Our Tuesday bible study and Wednesday miracle hour remained online.

The main pursuit of the charity being to procure our permanent place of worship, our activities were restricted mostly to our online platforms. As mentioned in that's report, though cost effective, the online has its peculiar disadvantages. There are technical issues, fluctuating internet service and also the lack of assurance that your audience are truly with you. But gradually people are adapting to the 'new normal' which is a global phenomenon.

Our online regular (weekly) programmes through zoom and conference call:

1. Tuesday Bible studies - every Tuesday 9-10pm
2. Wednesday miracle - Wednesday 10-11am.
3. Saturday Men's hour with Christ - Saturdays 11:00am -12:00noon (now suspended)
4. Wednesday and Thursday - one hour of prayer intercession by the prayer warriors.

Monthly online programs:

1. Women's fellowship 12:00-2:00 ever first Saturday of the month.
2. The youths' bi-monthly zoom meeting
3. The Choir/ face to face revival prayer, one Saturday in a month

Yearly event

1. Our Father's Day in June 19th with Pst Victor Shode ministering.
2. We had our youth holiday club in the academy. in August 2022
3. Then the church 's yearly thanksgiving was marked, (August 14th 2022), without any elaborate preparations. This is because of the need to save money for the procurement of our permanent place of worship.
4. Hundred days of fasting and prayers with online prayer every Friday for an hour. (September-December 2022)
5. At the end of the hundred days, we had another online impartation by the general overseer of the ministry and our mother in Israel.
6. We had our annual workers retreat on Saturday 28th 2023.
7. Our yearly family thanksgiving on Sunday January 29th 2023.
8. Sat. & Sunday March 18-19th 2023 - Mothers' Day seminar (online) and thanksgiving (on site).
9. We had Pst Mrs Fakorede as guest minister.

For our annual Women's retreat, We rented a hall in the academy. Our guest ministers were Revd Mrs Bola Ogbebor and Pst Mrs Nike Jimoh. We focused on our wellbeing and nurturing our children 's emotional well-being at this special time.

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2023

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Significant activities that contributed to the achievement of the objectives were:

1. Events organized during the year to promote the christian faith include distribution of leaflets with christian messages, organizing deliverance services, all night vigils, special prayers and counseling.
2. Other activities to help raise the profile of the charity in the local community included the picnics, Mothers day and Fathers day celebration.
3. Specific activities for relief of poverty are in the areas of training and mentoring of unemployed to start their own businesses and passing job information to job seekers.

The contribution of volunteers during the year.

During the period under review, the church helpers remain among others, 2 associate pastors, 2 assistant pastors, 1 deacon, 3 deaconesses and other members. They all operated as heads of the following departments: Sunday school, prayer warriors, evangelism, welfare, protocol, choir, technical, ushering, children, finance, administration, visitation and follow-up and men /women/youth groups.

- (i) The children classes - for children, the younger teens and older teenagers.
- (ii) Youth meetings - mostly online

These groups still met constantly to fellowship together, discuss, encourage and support one another on issues (social, educational, marital and spiritual) peculiar to the respective groups, in order to enhance their responsibility to God, family and to the society at large.

The theme for the year being 'year of multiple increase' all the Sunday service preachings and exhortations were geared toward what members need to do spiritually, educationally, marital, socially, financially and in every aspect of their lives. Our Bible study covers topic on different characters in the Bible and books of the Bible, so that every member will be rooted in the true word of God that can transform their lives and the society at large

As we see some of our children growing to adult our team of dedicated children teachers continues to aim at impacting the children and teenagers with moral and biblical teachings every Sunday. The children's day in May 2022 was marked with prayer and online discussion. All these are in order to give them a solid foundation on which they can grow into a responsible and selfless youth and adult. Also, to be future model to their community and humanity at large.

Under Welfare Programme, donations to charities, like the great Ormond children hospital, Our daily bread, a London based mission body, were done at different times. We also reached out to some widows in two African countries (Zambia and Nigeria.). The church particularly had to morally and financially support some of the migrants who just came into the country and need to be established.

Challenges

The issue about a permanent place of worship is still the main challenge. Under it are other resultant problems like inability to gather our teens who had been doing musical trainings. The women couldn't gather to learn different arts/skill as we used to do during the women program in time past.

The church experienced increase through migration, but these also came with its own challenges that sometimes task our finances.

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2023

The degree to which the achievements and performance during the year have benefited wider society.

Our church services are presented with both the regular congregant and the visitor or seeker in mind. We minister to the physical, mental and spiritual needs of the whole man in our services giving specific consideration to the seekers or new comers in our midst who may not necessarily have a church background and as such may not understand the processes and procedures of Christianity.

We have also helped relief poverty and hardship amongst both regular and irregular congregants who are suffering from a period of financial hardship due to unemployment and lack of financial resources.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The management of the church is the responsibility of the trustees who are elected and co-opted under the terms of the trust deed.

The policies and procedures for the induction and training of trustees.

The induction process for any newly appointed trustees comprises an initial meeting with the Chair and other trustees, followed by a series of short meetings with the minister in charge on the powers and responsibilities of the trustees.

The charity's organisational structure.

The church (the charity) is organised so that the trustees meet regularly and at times, on an ad-hoc basis, to manage its affairs. The board of trustees are assisted by the minister - in - charge and department leaders.

Bankers: Lloyds Bank
25 Gresham Street,
London
EC2V 7HN

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	15,445	13,644
Unrestricted Revenue Funds available for the general purposes of the charity	99,161	83,716
Total Funds	99,161	83,716

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2023

Financial review of the position at the reporting date, 31 March 2023 .

Please revert to the account for the details of the financial statements for the specified period. The branch will keep up its reserve policy in order to provide for the future development of the branch's facilities especially the procurement of permanent place of worship and provision of help and support to its members and the Community.

The branch major Source of funding source continues to be the individuals who attend services offered by the Charity in terms of sunday offerings and donations from members of the Church.

Policies on reserves.

The board of trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure.

The expenditure for 2023 is £44,871 and therefore the reserves is £15,455 which is the general funds. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. This general reserve policy has been met and exceeded this year as in previous years.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

We intend to continue with our current Programs, Services and developmental Conferences and Seminars at all levels in the Church as follows:

- 1) Fathers' Day Celebration June 2023
- 2) Men, Women, Youth, Workers' Retreat(march / August 2023)
- 3) Church Annual conference . August 2023
- 4) Workers' End of year Meeting and Appreciation, Saturday Dec 2023
- 5) Annual New Year Thanksgiving Sunday Jan 2024
- 6) Workers' Seminar, Jan 2024 & June 2024
- 7) Mothers' Day Celebration- March, 2024
- 8) Monthly women prayer /seminar.
- 9) Monthly men's fellowship.
- 10) Youth forum. (every two weeks).
- 11) Evangelism - both personal and group outreach.
- 12) Every 2nd Sunday of the month Choir meeting and revival prayer

Details of The Independent Examiner

Mr Niyi Zaccheus
Chartered Certified Accountant
1A, Town Square
Erith
Kent
DA8 1RB

Christ Healing Evangelical Church
Trustees' annual report for the year ended 31 March 2023

Statement of trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the Independent Examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 20 December 2023.


Pastor H. Idowu Jimoh
Chairman


Jamiu Kayode Adenowo
Trustee

Christ Healing Evangelical Church

Report of the independent examiner to the trustees of the charity on the accounts for the year ended 31 March 2023

I report to the trustees on my examination of the financial statements of the charity on pages 9 to 17 for the year ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of the trustees and the independent examiner and the basis of the report

As described on page 6, you, the charity's trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all material matters.

Christ Healing Evangelical Church

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

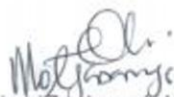
accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.


f Mr Adeniyi Zacheus - Independent Examiner

Chartered Certified Accountants

1A Town Square

Address 2 insert on data work sheet row 37

Erith

Kent

DA8 1RE

This report was signed on 20 December 2023

Christ Healing Evangelical Church - Statement of Financial Activities for the year ended 31 March 2023

Statement of financial activities for the year ended 31 March 2023

	Current year Unrestricted funds 2023 £	Current year Restricted funds 2023 £	Current year Total funds 2023 £	Prior year Total funds 2022 £
Income & endowments from:				
Donations	57,620	-	57,620	59,423
Expenditure on: Charitable activities	44,871	-	44,871	45,779
Total expenditure	44,871	-	44,871	45,779
Net income for the year	14,745	-	14,745	13,644
Transfers between funds	700	-	700	-
Net income after transfers	15,445	-	15,445	13,644
Net movement in funds	15,445	-	15,445	13,644
Total funds brought forward	83,716	-	83,716	70,072
Total funds carried forward	99,161	-	99,161	83,716

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

	2023 £	2022 £
Christ Healing Evangelical Church - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-		
	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	15,445	13,644
Net resources available to fund charitable activities	15,445	13,644

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 12 to 17 form an integral part of these accounts.

Christ Healing Evangelical Church - Statement of Financial Activities for the year ended 31 March 2023

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	83,716	-	83,716	70,072
Recognised gains and losses before transfers	14,745	-	14,745	13,644
	<u>98,461</u>	<u>-</u>	<u>98,461</u>	<u>83,716</u>
Closing revenue funds	<u>99,161</u>	<u>-</u>	<u>99,161</u>	<u>83,716</u>

Summary of funds	Unrestricted and Designated funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Last year Total funds 2022 £
Revenue accumulated funds	<u>99,161</u>	<u>-</u>	<u>99,161</u>	<u>83,716</u>

The notes attached on pages 12 to 17 form an integral part of these accounts.

**Christ Healing Evangelical Church
Income and Expenditure Account for the year ended 31 March 2023 as required by the Companies Act 2006**

	2023 £	2022 £
Income		
Income from operations	57,620	59,423
Gross income in the year including exceptional items	<u>59,616</u>	<u>59,423</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	44,171	45,079
Governance costs	700	700
Total expenditure in the year	<u>44,871</u>	<u>45,779</u>
Net income before tax in the financial year	<u>14,745</u>	<u>13,644</u>
Retained surplus for the financial year	<u>14,745</u>	<u>13,644</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 17 form an integral part of these accounts.

Christ Healing Evangelical Church - Balance Sheet as at 31 March 2023

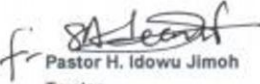
	Notes	2023 £	2022 £
Fixed assets			
Investments held as fixed assets	6	13,850	13,850
Current assets			
Debtors	7	10,100	10,100
Cash at bank and in hand		79,254	62,477
Total current assets		<u>89,354</u>	<u>72,577</u>
Creditors: amounts falling due within one year	9	<u>(4,043)</u>	<u>(2,711)</u>
Net current assets		85,311	69,866
The total net assets of the charity		<u>99,161</u>	<u>83,716</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Restricted funds		-	-
Unrestricted funds			
Unrestricted revenue funds	12	99,161	83,716
		99,161	83,716
Designated funds			
Total charity funds		<u>99,161</u>	<u>83,716</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.


 Pastor H. Idowu Jimoh
 Trustee

Approved by the board of trustees on 20 December 2023


 Jamiu Kayode Adenowo
 Trustee

The notes attached on pages 12 to 17 form an integral part of these accounts.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the statement of financial activities.

Policies relating to expenditure on goods and services provided to the charity.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2023

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 4.

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the church 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 church 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.

There are no endowment funds.

2 Liability to taxation

The trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the statement of financial activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the statement of financial activities.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2023

5 Staff costs and emoluments

Salary costs	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	24,000	18,300
Employer's National Insurance for all staff	2,165	-
Total salaries, wages and related costs	26,165	18,300

6 Investments held as fixed assets

	Investments in subsidiaries £	Listed investments £	Other Classes of Investment £	Total £
Carrying values of investments				
At 1 April 2022	-	-	13,850	13,850
At 31 March 2023	-	-	13,850	13,850
Analysis between fair value and historical cost				
Investments as above held at fair value	-	-	13,850	13,850

Analysis of Other Classes of Investment

	Included at historical cost, less write down £	Included at fair value £	Total £
Summary of other classes of investments at 31 March 2023			
Cash or cash equivalents	-	13,850	13,850
Investment properties	-	-	-
Other investments	-	-	-
	-	13,850	13,850

7 Debtors

	2023 £	2022 £
Prepayments and accrued income	-	-

8 Debtors due after one year

	2023 £	2022 £
Deposit & Loan	10,100	10,100
	10,100	10,100

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	700	1,400
PAYE, NIC VAT and other taxes	3,343	1,311
	4,043	2,711

Christ Healing Evangelical Church

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2016

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

17 Other expenditure - governance costs

<i>Current year</i>	Current year Unrestricted funds 2023 £	Current year Restricted funds 2023 £	Current year Total funds 2023 £	Prior year Total funds 2022 £
Independent Examiner's fees	700	-	700	700
Total Governance costs	700	-	700	700

All the expenditure in the prior year was unrestricted.

18 Total charitable expenditure

<i>Current year</i>	Current year Unrestricted funds 2023 £	Current year Restricted funds 2023 £	Current year Total funds 2023 £	Prior year Total funds 2022 £
Total direct spending	36,028	-	36,028	26,571
Total support costs	8,143	-	8,143	18,508
Total Governance costs	700	-	700	700
Total charitable expenditure	44,871	-	44,871	45,779

All the expenditure in the prior year was unrestricted.

<i>Prior year</i>	Prior year Unrestricted funds 2022 £	Prior year Restricted funds 2022 £	Prior year Total funds 2022 £
Total direct spending	26,571	-	26,571
Total support costs	18,508	-	18,508
Total Governance costs	700	-	700
Total charitable expenditure	45,779	-	45,779

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2023

10 Income and Expenditure account summary

	2023 £	2022 £
At 1 April 2022	83,716	70,072
Transfers in for the year	700	-
Prior year adjustments	-	-
At 1 April 2022	84,416	70,072
Surplus after tax for the year	14,745	13,644
Gift Aid donations made	-	-
At 31 March 2023	99,161	83,716

11 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Fixed asset investments	13,850	-	-	13,850
Current Assets	89,354	-	-	89,354
Current Liabilities	(4,043)	-	-	(4,043)
	99,161	-	-	99,161
At 1 April 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Fixed asset investments	13,850	-	-	13,850
Current Assets	72,577	-	-	72,577
Current Liabilities	(2,711)	-	-	(2,711)
	83,716	-	-	83,716

12 Change in total funds over the year as shown in Note 11, analysed by individual funds

	Funds brought forward from 2022 £	Movement in funds in 2023 £	Transfers between funds in 2023 £	Funds carried forward to 2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	83,716	14,745	700	99,161
Total unrestricted and designated funds	83,716	14,745	700	99,161
Total charity funds	83,716	14,745	700	99,161

13 Analysis of movements in funds over the year as shown in Note 12

	Income 2023 £	Expenditure 2023 £	Other Gains & Losses 2023 £	Movement in funds 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	59,616	(44,871)	-	14,745
	59,616	(44,871)	-	14,745

Christ Healing Evangelical Church

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

14 Donations, grants and legacies

	Current year Unrestricted funds 2023 £	Current year Restricted funds 2023 £	Current year Total funds 2023 £	Prior year Total funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	57,620	-	57,620	59,423
Total donations and gifts from individuals	57,620	-	57,620	59,423

<i>Current year</i>	Current year Unrestricted funds 2023 £	Current year Restricted funds 2023 £	Current year Total funds 2023 £	Prior year Total funds 2022 £
Gross wages and salaries - charitable activities	24,000	-	24,000	18,300
Employers' NI - Charitable activities	2,165	-	2,165	-
Travel and Subsistence - Charitable Activities	2,553	-	2,553	1,861
Employers' pension	720	-	720	1,260
Events	2,050	-	2,050	2,000
Honorarium	-	-	-	700
Welfare	4,540	-	4,540	2,200
Donation	-	-	-	250
Total direct spending	36,028	-	36,028	26,571

16 Support costs for charitable activities

<i>Current year</i>	Current year Unrestricted funds 2023 £	Current year Restricted funds 2023 £	Current year Total funds 2023 £	Prior year Total funds 2022 £
Premises Expenses				
Room Hire	6,800	-	6,800	15,350
Administrative overheads				
Telephone, fax and internet	273	-	273	144
Stationery and printing	-	-	-	110
Equipment expenses	1,070	-	1,070	103
Training	-	-	-	1,300
Total support costs	8,143	-	8,143	18,508

CHRIST HEALING EVANGELICAL CHURCH

England & Wales - Charity number 1125941

Accounts

Christ Healing Evangelical Church

Report and Accounts

31 March 2022

Charity registration number - 1125941

Christ Healing Evangelical Church

Report and accounts for the year ended 31 March 2022

Contents

	Page (s)
Charity information	1
Trustees' annual report	1 - 6
Statement of directors' responsibilities	7
Independent examiner's report	08-Sep
<i>Funds statements:-</i>	
Statement of financial activities	10
Movements in funds	11
Income and expenditure account	11
Balance sheet	12
Notes to the accounts	13 - 19

Christ Healing Evangelical Church
Trustees' annual report for the year ended 31 March 2022

The trustees present their report and accounts for the year ended 31 March 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- Christ Healing Evangelical Church.

The charity is also known by its operating name, Christ Healing Evangelical Church.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1125941.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

The governing document is dated 26 August 2008

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by charity Law.

The trustees are all individuals and listed below;

Pastor H. Idowu Jimoh - Chairman
Pastor Jamiu Kayode Adenowo
Pastor Femi Akinsuyi

The principal operating address, telephone number, email and web addresses of the charity are:-

25 Prospect Row
Chatham, Kent
ME4 5QR
Telephone 07572506326
Email Address kadenowo@yahoo.co.uk
Web address www.c-h-e-c.org

The trustees in office on the date the report was approved were:-

Pastor H. Idowu Jimoh - Chairman
Pastor Jamiu Kayode Adenowo
Pastor Femi Akinsuyi

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2022

The following persons served as trustees during the year ended 31 March 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the charity are:

1. The advancement of the Christian faith worldwide.
2. The relief of poverty.
3. To help in building –up people who will build a good society□

The principal activities of the church are christian worship and christian outreach programmes to increase christian awareness, to spread the gospel of our Lord Jesus Christ and the development of the whole man, spiritually, mentally and physically.

The main activities undertaken in relation to those purposes during the year.

Praise be to the almighty who enabled us by His special grace to witness the post covid 19 era. We continued in our then place of worship till February 2022, when due to a massive renovation of the venue by the owner, we had to move to Bexleyheath Academy for the Sunday services. With this move the timing of the service had to be changed to 14:00-16:00pm . Our Tuesday bible study and Wednesday miracle hour remained online.

The main pursuit of the charity being to procure our permanent place of worship, our activities were restricted mostly to our online platform. Though cost effective, the online has its peculiar disadvantages. There are technical issues, fluctuating internet service and also the lack of assurance that your audience are truly with you. Despite this we were still able to progress by having online refresher training for our children teachers and our prayer warriors.

Our online regular programmes through zoom and confrence call;

1. Tuesday Bible studies - every Tuesday 9-10pm
2. Wednesday miracle - Wednesday 10-11am.
3. Saturday Men's hour with Christ - Saturdays 11:00am -12:00noon
4. Wednesday and Thursday - one hour of prayer intercession by the prayer warriors.

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2022

Monthly online programs:

Women's fellowship 12:00-2:00 ever first Saturday of the month.

The youths's bi-monthly zoom meeting

At the beginning of the year we had another online impartation by the general overseer of the ministry and our mother in Israel.

We had our youth camping in the Caravan village in Isle of Sheppey .

This was rounded up with a church picnic and family day in the same venue.

Date : 30th- 1st of August 2021.

For our Women's retreat . We had the opportunity of using Foursquare church auditorium in 22 ship lane, Sutton at Hone. Our guest speakers were Rev.Mrs Funmi Adeyemi and Pst Mrs Nike Jimoh.

Sunday January 30th 2022 -----annual thanksgiving service .

Sat.& Sunday March 12-13th 2022 ----- Mothers' day seminar (online) and thanksgiving(on site). we had AP Adenowo as the guest minister .

Friday April 15th-17th 2021-----Easter service.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Significant activities that contributed to the achievement of the objectives were:

1. Events organized during the year to promote the Christian faith include distribution of leaflets with Christian messages, organizing deliverance services, all night vigils, special prayers and counseling.
2. Other activities to help raise the profile of the charity in the local community included the picnics, Mothers day and Fathers day celebration.
3. Specific activities for relief of poverty are in the areas of training and mentoring of unemployed to start their own businesses and passing job information to job seekers.

The contribution of volunteers during the year.

During the period under review, the church helpers remain among others, 2 associate pastors, 2 assistant pastors, 1 deacon, 3 deaconesses and other members. They all operated as heads of the following departments: Sunday school, prayer warriors, evangelism, welfare, protocol, choir, technical, ushering, children, finance, administration, visitation and follow-up and men /women/youth groups.

(i) The children classes - for children, the younger teens and older teenagers.

(ii) Youth meetings - mostly online

These groups still met constantly to fellowship together, discuss, encourage and support one another on issues (social, educational, marital and spiritual) peculiar to the respective groups, in order to enhance their responsibility to God, family and to the society at large.

The theme for the year being 'Year of excellent pursuit' all the Sunday service preachings and exhortations were geared toward what members need to do spiritually, educationally, maritally, socially, financially etc in order to make excellent their pursuit in every aspect of their lives. The

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2022

The Children teachers remain dedicated to impacting the children and teenagers with moral and biblical teachings every Sunday, with the children's Day in May 2022, which was marked with prayer and online discussion . All these are in order to give them a solid foundation on which they can grow into a responsible and selfless youth and adult: and as future model of goodwill and gospel to their community and humanity at large.

Under Welfare Programme, donations to charities, like the great Ormond children hospital, Our daily bread, a London based mission body and help to members in the Church ,were done at different times We also reached out to some widows in Africa.

Challenges

The issue about a permanent place of worship is still the main challenge, under it are other resultant problems like inability to gather our teens who had been doing musical trainings . The women couldn't gather to learn different arts/skill as we used to do during the women program in time past.

The church experienced increase through migration, but these also came with its own challenges

The degree to which the achievements and performance during the year have benefited wider society.

Our church services are presented with both the regular congregant and the visitor or seeker in mind. We minister to the physical, mental and spiritual needs of the whole man in our services giving specific consideration to the seekers or new comers in our midst who may not necessarily have a church background and as such may not understand the processes and procedures of Christianity.

We have also helped relief poverty and hardship amongst both regular and irregular congregants who are suffering from a period of financial hardship due to unemployment and lack of financial resources.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The management of the church is the responsibility of the trustees who are elected and co-opted under the terms of the trust deed.

The policies and procedures for the induction and training of trustees.

The induction process for any newly appointed trustees comprises an initial meeting with the Chair and other trustees, followed by a series of short meetings with the minister in charge on the powers and responsibilities of the trustees.

The charity's organisational structure.

The church (the charity) is organised so that the trustees meet regularly and at times, on an ad - hoc basis, to manage its affairs. The board of trustees are assisted by the minister - in - charge and department leaders.

Christ Healing Evangelical Church
Trustees' annual report for the year ended 31 March 2022

Bankers: Lloyds Bank
25 Gresham Street,
London
EC2V 7HN

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	13,644	23,141
Unrestricted Revenue Funds available for the general purposes of the charity	83,716	70,072
Total Funds	83,716	70,072

Financial review of the position at the reporting date, 31 March 2022 .

Please revert to the account for the details of the financial statements for the specified period . The branch will keep up its reserve policy in order to provide for the future development of the branch's facilities especially the procurement of permanent place of worship and provision of help and support to its members and the Community.
The branch major Source of Funding source continues to be the individuals who attend Services offered by the Charity in terms of Sunday Offerings and donations from members of the Church.

Policies on reserves.

The board of trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure.

The expenditure for 2022 is £45,779 and therefore the reserves is £83,716 which is the general funds. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. This general reserve policy has been met and exceeded this year as in previous years.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2022

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

We intend to continue with our current Programs, Services and developmental Conferences and Seminars at all levels in the Church as follows:

- 1) Fathers' Day Celebration June 2022
- 2) Men, Women, Youth, Workers' Retreat(march / August 2022)
- 3) Church Annual confrence . August 2022
- 4) Workers' End of year Meeting and Appreciation. Saturday Dec 2022
- 5) Annual New Year Thanksgiving Sunday Jan 2023
- 6) Workers' Seminar. Jan 2023 & June 2023
- 7) Mothers' Day Celebration- March, 2023
- 8) Monthly women prayer /seminar.
- 9) Youth forum. (every two weeks).

Details of the independent examiner

Mr Niyi Zaccheus

Chartered Certifed Accountant

1A, Town Square

Erith

Kent

DA8 1RB

Christ Healing Evangelical Church
Trustees' annual report for the year ended 31 March 2022

Statement of trustees' responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 7 December 2022.


Pastor H. Idowu Jimoh
Chairman


Pastor Jamiu Kayode Adenowo
Trustee

Christ Healing Evangelical Church

Report of the independent examiner to the trustees of the charity on the accounts for the year ended 31 March 2022

I report to the trustees on my examination of the financial statements of the charity on pages 10 to 19 for the year ended 31 March 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of the trustees and the independent examiner and the basis of the report

As described on page 7, you, the charity's trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Christ Healing Evangelical Church

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.



Mr Adeniyi Zaccheus - Independent examiner

Chartered Certified Accountants

1A Town Square

Erith

Kent

DA8 1RE

This report was signed on 7 December 2022

Christ Healing Evangelical Church - Statement of financial activities for the year ended 31 March 2022

Statement of financial activities for the year ended 31 March 2022

	Current year Unrestricted funds 2022 £	Current year Restricted funds 2022 £	Current year Total funds 2022 £	Prior year Total funds 2021 £
Income & endowments from:				
Donations & legacies	59,423	-	59,423	63,414
Expenditure on:				
Charitable activities	45,779	-	45,779	40,273
Total expenditure	45,779	-	45,779	40,273
Net income for the year	13,644	-	13,644	23,141
Net movement in funds	13,644	-	13,644	23,141
Reconciliation of funds:-				
Total funds brought forward	70,072	-	70,072	46,931
Total funds carried forward	83,716	-	83,716	70,072

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the balance sheet.

A separate statement of total recognised gains and losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

Christ Healing Evangelical Church - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	13,644	23,141
Net resources available to fund charitable activities	13,644	23,141

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 12 to 18 form an integral part of these accounts.

Christ Healing Evangelical Church - Statement of financial activities for the year ended 31 March 2022

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

The notes attached on pages 1	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Last year Total funds 2021 £
Accumulated funds brought forward	70,072	-	70,072	46,931
	13,644	-	13,644	23,141
Closing revenue funds	83,716	-	83,716	70,072
Summary of funds	Unrestricted and Designated funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Last Year Total funds 2021 £
Revenue accumulated funds	83,716	-	83,716	70,072

Christ Healing Evangelical Church

Income and expenditure account for the year ended 31 March 2022 as required by the Companies Act 2006

	2022 £	2021 £
Income		
Income from operations	58,093	49,700
Refunds from HMRC on gift aided donations	1,330	13,714
Gross income in the year before exceptional items	59,423	63,414
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	45,079	39,573
Governance costs	700	700
Total expenditure in the year	45,779	40,273
Net income before tax in the financial year	13,644	23,141
Retained surplus for the financial year	13,644	23,141

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 13 to 19 form an integral part of these accounts.

Christ Healing Evangelical Church - Balance sheet as at 31 March 2022

	Notes	2022 £	2021 £
Investments held as fixed assets	11	13,850	13,850
Current assets			
Debtors	14	10,100	23,314
Cash at bank and in hand		62,477	35,102
Total current assets		<u>72,577</u>	<u>58,416</u>
Creditors: amounts falling due within one year	10	<u>(2,711)</u>	<u>(2,194)</u>
Net current assets		69,866	56,222
The total net assets of the charity		<u>83,716</u>	<u>70,072</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Restricted funds		-	-
Unrestricted funds			
Unrestricted revenue funds	13	83,716	70,072
		83,716	70,072
Designated funds			
Total charity funds		<u>83,716</u>	<u>70,072</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..


Pastor H. Idowu Jimoh
Chairman


Pastor Jamiu Kayode Adenowo
Trustee

Approved by the board of trustees on 7 December 2022

The notes attached on pages 13 to 19 form an integral part of these accounts.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

Policies relating to categories of income and income recognition.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2022

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Policies relating to expenditure on goods and services provided to the charity.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 4.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Building	2.50% straight line
Office equipment	25% straight line
Furniture and fittings	25% straight line
Musical instrument	25% straight line

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2022

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 church 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 church 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.

There are no endowment funds.

2 Liability to taxation

The trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the statement of financial activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 112 Volunteers who donated 1,847 hours of their time stewarding events. Other volunteers undertook 40 hours of mailings and distributions and two specialist volunteers with DBS checks, spent 475 hours a year supporting the weekly children's and young people's writing groups. It is estimated that without the help of volunteers, the Festival would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

5 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	18,300	18,300
Total salaries, wages and related costs	18,300	18,300
The average number of part time staff employed in the year was	1	1
<i>The estimated equivalent number of full time staff deployed in different activities in the year was:-</i>		
Engaged on charitable activities	1	1
<i>The estimated full time equivalent number of all staff employed as above</i>	1	1

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2022

7 Remuneration and payments to trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Investments held as fixed assets

	Investment s in subsidiarie s	Listed investment s	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2021	-	-	13,850	13,850
At 31 March 2022	-	-	13,850	13,850
Analysis between fair value and historical cost				
Investments as above held at fair value	-	-	13,850	13,850

Analysis of Other Classes of Investment

	Included at historical cost, less write down	Included at fair value	Total
	£	£	£
Summary of other classes of investments at 31 March 2022			
Cash or cash equivalents	-	13,850	13,850

9 Debtors

	2022 £	2021 £
Prepayments and accrued income	-	13,714

10 Debtors due after one year

	2022 £	2021 £
Deposit	9,600	9,600
Loan	500	
	10,100	9,600

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,400	700
PAYE, NIC VAT and other taxes	1,311	1,494
	2,711	2,194

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2022

12 Income and expenditure account summary	2022 £	2021 £
At 1 April 2021	70,072	46,931
Surplus after tax for the year	13,644	23,141
At 31 March 2022	83,716	70,072

13 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Fixed asset investments	13,850	-	-	13,850
Current assets	72,577	-	-	72,577
Current liabilities	(2,711)	-	-	(2,711)
	83,716	-	-	83,716
At 1 April 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Fixed asset investments	13,850	-	-	13,850
Current assets	58,416	-	-	58,416
Current liabilities	(2,194)	-	-	(2,194)
	70,072	-	-	70,072

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 £	Transfers between funds in 2022 £	Funds carried forward to 2023 £
		See Note 15		
Unrestricted and designated funds:-				
Unrestricted revenue funds	70,072	13,644	-	83,716
Total unrestricted and designated funds	70,072	13,644	-	83,716

15 Analysis of movements in funds over the year as shown in Note 14

	Income 2022 £	Expenditure 2022 £	Other Gains & Losses 2022 £	Movement in funds 2022 £
Unrestricted and designated funds:-				
Unrestricted revenue funds	59,423	(45,779)	-	13,644

Christ Healing Evangelical Church

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

16 Donations, grants and legacies

	Current year Unrestricted funds 2022 £	Current year Restricted funds 2022 £	Current year Total funds 2022 £	Prior year Total funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	58,093	-	58,093	49,700
Refunds from HMRC on gift aided donations	1,330	-	1,330	13,714
Total donations and gifts from individuals	59,423	-	59,423	63,414

17 Expenditure on charitable activities - Direct spending

<i>Current year</i>	Current year Unrestricted funds 2022 £	Current year Restricted funds 2022 £	Current year Total funds 2022 £	Prior year Total funds 2021 £
Gross wages and salaries - charitable activities	18,300	-	18,300	18,300
Travel and Subsistence - Charitable Activities	1,861	-	1,861	900
Employers' pension	1,260	-	1,260	1,155
Events	2,000	-	2,000	-
Honorarium	700	-	700	450
Welfare	2,200	-	2,200	3,450
Donation	250	-	250	200
Total direct spending	26,571	-	26,571	24,455

18 Support costs for charitable activities

<i>Current year</i>	Current year Unrestricted funds 2022 £	Current year Restricted funds 2022 £	Current year Total funds 2022 £	Prior year Total funds 2021 £
Premises expenses				
Room hire	15,350	-	15,350	11,100
Administrative overheads				
Telephone, fax and internet	144	-	144	120
Stationery and printing	110	-	110	320
Subscriptions	-	-	-	219
Equipment expenses	103	-	103	120
Training	1,300	-	1,300	3,000
Advertising and marketing	-	-	-	140
Total support costs	18,508	-	18,508	15,118

All the expenditure in the prior year was unrestricted.

Christ Healing Evangelical Church

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

19 Other expenditure - governance costs

	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
<i>Current year</i>	2022	2022	2022	2021
	£	£	£	£
Independent examiner's fees	700	-	700	700
Total governance costs	700	-	700	700

All the expenditure in the prior year was unrestricted.

20 Total charitable expenditure

	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
<i>Current year</i>	2022	2022	2022	2021
	£	£	£	£
Total direct spending	26,571	-	26,571	24,455
Total support costs	18,508	-	18,508	15,118
Total governance costs	700	-	700	700
Total charitable expenditure	45,779	-	45,779	40,273

Accounts

Christ Healing Evangelical Church

Report and Accounts

31 March 2021

Charity registration number - 1125941

Christ Healing Evangelical Church

Report and accounts for the year ended 31 March 2021

Contents

	Page (s)
Charity information	1
Trustees' annual report	1 - 6
Statement of directors' responsibilities	7
Independent examiner's report	8 - 9
<i>Funds statements:-</i>	
Statement of financial activities	10
Movements in funds	11
Income and expenditure account	12
Balance sheet	13
Notes to the accounts	14 - 22

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2021

The trustees present their report and accounts for the year ended 31 March 2021.

Reference and administrative details

The charity name is Christ Healing Evangelical Church.

The legal name of the charity is Christ Healing Evangelical Church.

The charity is also known by its operating name, Christ Healing Evangelical Church.

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1125941.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by trust deed. The governing document of the charity is the trust deed establishing the charity.

The governing document is dated 26 August 2008.

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by charity law.

The trustees are all individuals and listed below;

Idowu Jimoh - Chairman
Jamiu Kayode Adenowo
Olufemi Akinsuyi

The principal operating address, telephone number, email and web addresses of the charity are:

25 Prospect Row
Chatham
Kent
ME4 5QZ

Telephone: 07572506326
Email address: kadenowo@yahoo.co.uk
Web address: www.c-h-e-c.org

The following persons served as trustees during the year ended 31 March 2021:

The trustees who served in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2021

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the charity are:

1. The advancement of the Christian faith worldwide.
2. The relief of poverty.
3. To help in building up people who will build a good society

The principal activities of the church are Christian worship and outreach programmes to increase Christian awareness, to spread the gospel of our Lord Jesus Christ and the development of the whole man, spiritually, mentally and physically.

The main activities undertaken in relation to those purposes during the year.

The COVID-19 pandemic impacted the activities of the charity, resulting in the lockdown of places of public gathering till August 2020. This necessitated the church going to the online platform so as to encourage and give hope to the members who are completely devastated by the pandemic.

To the praise and glory of the mighty God, we did not record a single loss of life and God alone deserves the praise. After the lockdown was eased, the charity then moved to its current location in Erith. The peculiarities of the year did not allow us to have our normal yearly visual programmes. Our major events in the course of the year are:

- * A special thanksgiving service
- * Reaching out to people by distributing food items during the lockdown.
- * Reaching out to those in the diaspora that experienced devastating need as a result of the lockdown all over the world. We were following the new testament church's act in Acts 11:27-30.

Our online regular programmes through zoom and conference call;

1. Tuesday Bible studies - Tuesday 9-10pm
2. Wednesday miracle - Wednesday 10-11am.
3. Saturday Men's hour with Christ - Saturday 11:00am -12:00noon
4. Wednesday and Thursday - one hour of prayer intercession by the prayer warriors.

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2021

Monthly online program;

Women's fellowship - 12:00noon - 2:00pm every first Saturday of the month.

Monthly night vigil - third Friday of the month.

The youths' zoom meeting - every two weeks.

At the end of the year we had an online programme tagged "Siloam" and our guest minister was Pastor Mrs Ogobamidele of CHEC Ireland.

At the beginning of the year we had another online impartation by the general overseer of the ministry and our mother in Israel.

We also had a children teacher's online seminar anchored by Olly Goldernberg (Children CAN ministry).

Women's retreat. We couldn't go for our retreat this December 2020, rather we had a 7-hour prayer and talk on the mental health with Pastor Nike Jimoh of RCCG Folkestone as our guest minister. We had the following service:

Sunday February 2nd 2021 - annual thanksgiving service.

Saturday and Sunday March 13-14th 2021 - Mothers' Day seminar (online) and thanksgiving (on site) and we had Pastor Mrs Funmi Fakorede from Nigeria as the online guest minister.

Friday March 30th to 1st April 2021 - Easter period (online).

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Significant activities that contributed to the achievement of the objectives were:

1. Events organised during the year to promote the Christian faith include distribution of leaflets with Christian messages, organising deliverance services, all night vigils, special prayers and counseling.
2. Other activities to help raise the profile of the charity in the local community included the picnics, Mothers' Day and Fathers' Day celebration.
3. Specific activities for relief of poverty are in the areas of training and mentoring of unemployed to start their own businesses and passing job information to job seekers.

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2021

The contribution of volunteers during the year.

During the period under review, the church helpers remain among others, 2 associate pastors, 2 assistant pastors, 1 deacon, 3 deaconesses and other members. They all operated as heads of the following departments: Sunday school, prayer warriors, evangelism, welfare, protocol, choir, technical, house fellowship, ushering, children, finance, administration, visitation and follow-up and men /women/youth groups.

- (i) The children classes - for children, the younger teens and older teenagers.
- (ii) Youth meetings - not consistent because of venue issue.

Bible training could not hold because of venue constraints.

These groups met from time to time to fellowship together, discuss, encourage and support one another on issues (social, educational, marital and spiritual) peculiar to the respective groups, in order to enhance their responsibility to God, family and to the society at large.

The theme for the year being 'Year of remarkable results' all the Sunday service preachings and exhortations were geared toward what members need to do spiritually, educationally, maritally, socially, financially etc. in order to experience remarkable results in every aspect of their lives.

The leadership team's monthly prayer and meetings is still mostly held on the third Sunday of each month from 10:00am - 11:30am before the Sunday service, to deliberate on issues and matters affecting the overall growth of the church and the members. These deliberations are now combined with the church executive committee of leaders for their information, discussion and decisions.

The children teachers remain dedicated to impacting the children and teenagers with moral and Biblical teachings every Sunday, with the Children's Day in May 2020, which was marked with prayers, teachings and special activities. All these are in order to give them a solid foundation on which they can grow into a responsible and selfless youth and adult, and as future model of goodwill and Gospel to their community and humanity at large.

The degree to which the achievements and performance during the year have benefited wider society.

Our church services are presented with both the regular congregant and the visitor or seeker in mind. We minister to the physical, mental and spiritual needs of the whole man in our services giving specific consideration to the seekers or new comers in our midst who may not necessarily have a church background and as such may not understand the processes and procedures of Christianity.

We have also helped relieve poverty and hardship amongst both regular and irregular congregants who are suffering from a period of financial hardship due to unemployment and lack of financial resources.

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2021

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The management of the church is the responsibility of the trustees who are elected and co-opted under the terms of the trust deed.

The policies and procedures for the induction and training of trustees.

The induction process for any newly appointed trustees comprises an initial meeting with the Chair and other trustees, followed by a series of short meetings with the minister in charge on the powers and responsibilities of the trustees.

The charity's organisational structure.

The charity is organised so that the trustees meet regularly and at times, on an ad -hoc basis, to manage its affairs. The board of trustees are assisted by the minister - in - charge and department leaders.

Bankers: Lloyds Bank
25 Gresham Street,
London
EC2V 7HN

Financial review

The charity's financial position at the end of the year ended 31 March 2021.

The financial position of the charity as at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	<u>23,141</u>	<u>6,552</u>
Unrestricted revenue funds available for the general purposes of the charity	70,072	46,931
Total funds	<u>70,072</u>	<u>46,931</u>

Financial review of the position at the reporting date, 31 March 2021.

During the year, income of £63,414 (£42,954 in 2020) was mainly received as voluntary and gift aided donations. The net movement in funds for the period, as shown in the statement of financial activities for the period was £23,141 (£6,552 in 2020). The value of the Christ Healing Evangelical Church's net assets as at 31 March 2021 is £70,072 (£46,931 in 2020).

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2021

Policies on reserves.

The board of trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure.

The expenditure for 2021 is £40,273 and therefore the reserves is £70,072 which is the general funds. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. This general reserve policy has been met and exceeded this year as in previous years.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Plans for the future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

We intend to continue with our current programs, services and developmental conferences and seminars at all levels in the church as follows:

- 1) Fathers' Day celebration in June
- 2) Men, women, youth, workers' retreat (March / August)
- 3) Church annual conference in August
- 4) Workers' end of year meeting and appreciation in last Saturday in December
- 5) Annual new year thanksgiving on Sunday January 2022
- 6) Workers' seminar in January 2022 and June 2022
- 7) Mothers' Day celebration in March 2022
- 8) Monthly women prayer /seminar.
- 9) Youth forum (every two weeks).

Due to the advent of COVID 19, most of our programmes have to be on zoom or conference call.

Details of the independent examiner

Mr Adeniyi Zaccheus
Chartered Certified Accountant
1A Town Square
Erith
Kent
DA8 1RE

Christ Healing Evangelical Church

Trustees' annual report for the year ended 31 March 2021

Statement of trustees' responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, charity law requires the trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the trustees are required to:

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 16 January 2022.



Pastor H. Idowu Jimoh
Trustee/Chairman



Jamiu Kayode Adenowo
Trustee

Christ Healing Evangelical Church

Report of the independent examiner to the trustees of the charity on the accounts for the year ended 31 March 2021

I report to the trustees on my examination of the financial statements of the charity on pages 10 to 13 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on pages 14 and 15.

Respective responsibilities of the trustees and the independent examiner and the basis of the report

As described on page 7, you, the charity's trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act and
- b) follow the applicable procedures in the directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all material matters.

Christ Healing Evangelical Church

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination and can confirm that:

This is a report in respect of an examination carried out under 145 of the Act and in accordance with directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

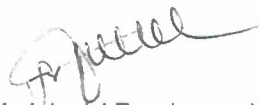
accounting records were not kept in respect of the charity as required by with Section 130 of the Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view, which is not a matter considered as part of an independent examination; and

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.



Mr Adeniyi Zaccheus - Independent examiner
Chartered Certified Accountants
1A Town Square
Erith
Kent
DA8 1RE

This report was signed on 16 February 2022.

Christ Healing Evangelical Church - Statement of financial activities for the year ended 31 March 2021

Statement of financial activities for the year ended 31 March 2021

	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior year Total funds 2020 £
Income & endowments from:				
Donations & legacies	63,414	-	63,414	42,954
Expenditure on:				
Charitable activities	40,273	-	40,273	36,402
Total expenditure	40,273	-	40,273	36,402
Net income for the year	23,141	-	23,141	6,552
Net income after transfers	23,141	-	23,141	6,552
Net movement in funds	23,141	-	23,141	6,552
Total funds brought forward	46,931	-	46,931	40,379
Total funds carried forward	70,072	-	70,072	46,931

As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the balance sheet.

A separate statement of total recognised gains and losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required.

All activities derive from continuing operations.

Christ Healing Evangelical Church - Resources applied in the year ended 31 March 2021 towards fixed assets for charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	23,141	6,552
Net resources available to fund charitable activities	23,141	6,552

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 14 to 22 form an integral part of these accounts.

Christ Healing Evangelical Church - Statement of financial activities for the year ended 31 March 2021

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Last year Total funds 2020 £
Accumulated funds brought forward	46,931	-	46,931	40,379
Recognised gains and losses before transfers	23,141	-	23,141	6,552
	70,072	-	70,072	46,931
Closing revenue funds	70,072	-	70,072	46,931
Summary of funds	Unrestricted and Designated funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Last year Total funds 2020 £
Revenue accumulated funds	70,072	-	70,072	46,931

The notes attached on pages 14 to 22 form an integral part of these accounts.

Christ Healing Evangelical Church - Statement of financial activities for the year ended 31 March 2021

Christ Healing Evangelical Church
Income and expenditure account for the year ended 31 March 2021 as required by the Companies Act 2006

	2021 £	2020 £
<i>Income</i>		
Income from operations	49,700	42,954
Refunds from HMRC on gift aided donations	13,714	-
Gross income in the year before exceptional items	63,414	42,954
Gross income in the year including exceptional items	63,414	42,954
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	39,573	35,702
Governance costs	700	700
Total expenditure in the year	40,273	36,402
Net income before tax in the financial year	23,141	6,552
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	23,141	6,552
Retained surplus for the financial year	23,141	6,552

All activities derive from continuing operations.

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the income and expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 22 form an integral part of these accounts.

Christ Healing Evangelical Church - Balance sheet as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Investments held as fixed assets	8	13,850	13,850
Current assets			
Debtors	9	23,314	14,700
Cash at bank and in hand		35,102	19,598
Total current assets		<u>58,416</u>	<u>34,298</u>
Creditors: amounts falling due within one year	10	<u>(2,194)</u>	<u>(1,217)</u>
Net current assets		56,222	33,081
The total net assets of the charity		<u>70,072</u>	<u>46,931</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Unrestricted funds			
Unrestricted revenue funds	13	70,072	46,931
Total charity funds		<u>70,072</u>	<u>46,931</u>

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.


Pastor H. Idowu Jimoh
Trustee

Approved by the board of trustees on 16 January 2022


Jamiu Kayode Adenowo
Trustee

The notes attached on pages 14 to 22 form an integral part of these accounts.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2021

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

Policies relating to expenditure on goods and services provided to the charity.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in note 4.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Building	2.50% straight line
Office equipment	25% straight line
Furniture and fittings	25% straight line
Musical instrument	25% straight line

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

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 church 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 church 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.

There are no endowment funds.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2021

2 Liability to taxation

The trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of financial activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The church is grateful for the unflinching efforts of its volunteers who are involved in service provision, office work and administration. It is estimated that over 8400 volunteer hours were provided during 2021. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of financial activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

5 Staff costs and emoluments

Salary costs

	2021 £	2020 £
Gross salaries excluding trustees and key management personnel	18,300	15,900
Total salaries, wages and related costs	18,300	15,900

	2021	2020
The average number of full time staff employed in the year was	1	1

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	1	1
Engaged on publicity activities	-	-
Engaged on fundraising activities	-	-
Engaged on management and administration	-	-
The estimated full time equivalent number of all staff employed as above	1	1

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

6 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, and the contributions charged in the SOFA in the year.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2021

7 Remuneration and payments to trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other classes of investment	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2020	-	-	13,850	13,850
At 31 March 2021	<u>-</u>	<u>-</u>	<u>13,850</u>	<u>13,850</u>
Analysis between fair value and historical cost				
Investments as above held at fair value	<u>-</u>	<u>-</u>	<u>13,850</u>	<u>13,850</u>

Analysis of other classes of investment

	Included at historical cost, less write down £	Included at fair value £	Total £
Summary of other classes of investments at 31 March 2021			
Cash or cash equivalents	<u>-</u>	<u>13,850</u>	<u>13,850</u>

9 Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>13,714</u>	<u>-</u>
Debtors due after one year		
	2021 £	2020 £
Deposits	9,600	14,700
	<u>9,600</u>	<u>14,700</u>
	<u>23,314</u>	<u>14,700</u>

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2021

10 Creditors: amounts falling due within one year	2021 £	2020 £
Accruals	700	700
PAYE, NIC VAT and other taxes	1,494	517
	2,194	1,217

11 Income and expenditure account summary	2021 £	2020 £
At 1 April 2020	46,931	40,379
Surplus after tax for the year	23,141	6,552
At 31 March 2021	70,072	46,931

12 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Investments at valuation:-				
Fixed asset investments	13,850	-	-	13,850
Current assets	58,416	-	-	58,416
Current liabilities	(2,194)	-	-	(2,194)
	70,072	-	-	70,072
At 1 April 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Investments at valuation:-				
Fixed asset investments	13,850	-	-	13,850
Current assets	34,298	-	-	34,298
Current liabilities	(1,217)	-	-	(1,217)
	46,931	-	-	46,931

Christ Healing Evangelical Church

Notes to the accounts for the year ended 31 March 2021

13 Change in total funds over the year as shown in Note 12, analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 £	Transfers between funds in 2021 £	Funds carried forward to 2022 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted revenue funds	46,931	23,141	-	70,072
Total unrestricted and designated funds	46,931	23,141	-	70,072
Total charity funds	46,931	23,141	-	70,072

14 Analysis of movements in funds over the year as shown in Note 13

	Income 2021 £	Expenditure 2021 £	Other gains losses 2021 £	Movement in funds 2021 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted revenue funds	63,414	(40,273)	-	23,141
	63,414	(40,273)	-	23,141

Christ Healing Evangelical Church

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

15 Donations, grants and legacies

	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior year Total funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	49,700	-	49,700	42,954
Refunds from HMRC on gift aided donations	13,714	-	13,714	-
Total donations and gifts from individuals	63,414	-	63,414	42,954
Total donations, grants and legacies	63,414	-	63,414	42,954

16 Expenditure on charitable activities - direct spending

<i>Current year</i>	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior year Total funds 2020 £
Gross wages and salaries - charitable activities	18,300	-	18,300	15,900
Travel and subsistence - charitable activities	900	-	900	472
Employers' pension	1,155	-	1,155	477
Events	-	-	-	4,450
Honorarium	450	-	450	600
Welfare	3,450	-	3,450	894
Donation	200	-	200	200
Total direct spending	24,455	-	24,455	22,993

Christ Healing Evangelical Church

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

17 Support costs for charitable activities

<i>Current year</i>	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior year Total funds 2020 £
<i>Premises expenses</i>				
Room hire	11,100	-	11,100	11,000
<i>Administrative overheads</i>				
Telephone, fax and internet	120	-	120	-
Stationery and printing	320	-	320	425
Subscriptions	219	-	219	120
Equipment expenses	120	-	120	-
Software licences and expenses	-	-	-	169
Training	3,000	-	3,000	995
Advertising and marketing	140	-	140	-
Support costs	15,118	-	15,118	12,709
Total support costs	15,118	-	15,118	12,709

All the expenditure in the prior year was unrestricted.

18 Other expenditure - governance costs

<i>Current year</i>	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior year Total funds 2020 £
Independent examiner's fees	700	-	700	700
Total governance costs	700	-	700	700

All the expenditure in the prior year was unrestricted.

Christ Healing Evangelical Church

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

19 Total charitable expenditure

	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior year Total funds 2020 £
<i>Current year</i>				
Total direct spending	24,455	-	24,455	22,993
Total support costs	15,118	-	15,118	12,709
Total governance costs	700	-	700	700
Total charitable expenditure	40,273	-	40,273	36,402

All the expenditure in the prior year was unrestricted.

	Prior year Unrestricted funds 2020 £	Prior year Restricted funds 2020 £	Prior year Total funds 2020 £
<i>Prior year</i>			
Total direct spending	22,993	-	22,993
Total support costs	12,709	-	12,709
Total governance costs	700	-	700
Total charitable expenditure	36,402	-	36,402