

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:

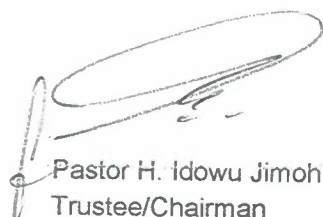
- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial 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.

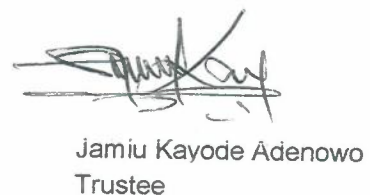
The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply 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:

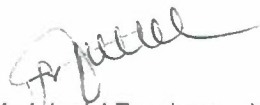
accounting records were not kept in respect of the charity as required by with Section 130 of the Charities Act 2011;

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
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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

<i>Current year</i>	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior year Total funds 2020 £
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.

<i>Prior year</i>	Prior year Unrestricted funds 2020 £	Prior year Restricted funds 2020 £	Prior year Total funds 2020 £
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