

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**

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**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](http://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:-

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

***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 £
<b>Income &amp; endowments from:</b>				
Donations & legacies	59,423	-	59,423	63,414
<b>Expenditure on:</b>				
Charitable activities	45,779	-	45,779	40,273
<b>Total expenditure</b>	<b>45,779</b>	<b>-</b>	<b>45,779</b>	<b>40,273</b>
<b>Net income for the year</b>	<b>13,644</b>	<b>-</b>	<b>13,644</b>	<b>23,141</b>
<b>Net movement in funds</b>	<b>13,644</b>	<b>-</b>	<b>13,644</b>	<b>23,141</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>	70,072	-	70,072	46,931
<b>Total funds carried forward</b>	<b>83,716</b>	<b>-</b>	<b>83,716</b>	<b>70,072</b>

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
<b>Net resources available to fund charitable activities</b>	<b>13,644</b>	<b>23,141</b>

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
<b>Closing revenue funds</b>	<b>83,716</b>	<b>-</b>	<b>83,716</b>	<b>70,072</b>
<b>Summary of funds</b>	<b>Unrestricted and Designated funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Last Year Total funds 2021 £</b>
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 £
<b>Income</b>		
Income from operations	58,093	49,700
Refunds from HMRC on gift aided donations	1,330	13,714
<b>Gross income in the year before exceptional items</b>	<b>59,423</b>	<b>63,414</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	45,079	39,573
Governance costs	700	700
<b>Total expenditure in the year</b>	<b>45,779</b>	<b>40,273</b>
<b>Net income before tax in the financial year</b>	<b>13,644</b>	<b>23,141</b>
<b>Retained surplus for the financial year</b>	<b>13,644</b>	<b>23,141</b>

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

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

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
	£	£	£	£
<b>Carrying values of investments</b>				
At 1 April 2021	-	-	13,850	13,850
<b>At 31 March 2022</b>	<b>-</b>	<b>-</b>	<b>13,850</b>	<b>13,850</b>
<b>Analysis between fair value and historical cost</b>				
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
	£	£	£
<b>Summary of other classes of investments at 31 March 2022</b>			
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	
	<b>10,100</b>	<b>9,600</b>

### 11 Creditors: amounts falling due within one year

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

# 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	<b>83,716</b>	<b>70,072</b>

## 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:-				
<i>Fixed asset investments</i>	13,850	-	-	<b>13,850</b>
Current assets	72,577	-	-	<b>72,577</b>
Current liabilities	(2,711)	-	-	<b>(2,711)</b>
	<b>83,716</b>	<b>-</b>	<b>-</b>	<b>83,716</b>

At 1 April 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Fixed asset investments	13,850	-	-	<b>13,850</b>
Current assets	58,416	-	-	<b>58,416</b>
Current liabilities	(2,194)	-	-	<b>(2,194)</b>
	<b>70,072</b>	<b>-</b>	<b>-</b>	<b>70,072</b>

## 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		
<i>Unrestricted and designated funds:-</i>				
Unrestricted revenue funds	70,072	13,644	-	<b>83,716</b>
Total unrestricted and designated funds	<b>70,072</b>	<b>13,644</b>	<b>-</b>	<b>83,716</b>

## 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 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted revenue funds	59,423	(45,779)	-	<b>13,644</b>

## 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 classssified 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 £
<b>Donations and gifts from individuals</b>				
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
<b>Total donations and gifts from individuals</b>	<b>59,423</b>	<b>-</b>	<b>59,423</b>	<b>63,414</b>

### 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
<b>Total direct spending</b>	<b>26,571</b>	<b>-</b>	<b>26,571</b>	<b>24,455</b>

### 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 £
<b>Premises expenses</b>				
Room hire	15,350	-	15,350	11,100
<b>Administrative overheads</b>				
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
<b>Total support costs</b>	<b>18,508</b>	<b>-</b>	<b>18,508</b>	<b>15,118</b>

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
<b>Total governance costs</b>	<b>700</b>	<b>-</b>	<b>700</b>	<b>700</b>

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
<b>Total charitable expenditure</b>	<b>45,779</b>	<b>-</b>	<b>45,779</b>	<b>40,273</b>