

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE

England & Wales · Charity number 1127461

Details

Status Registered

Legal form Charitable company

Company number [06595278](#)

Registered 2009-01-09

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

Contact

Address 254 Wellingborough Road
Northampton
NN1 4EJ

Phone 07592482875

Email info@cumnorthampton.org

Website www.cumnorthampton.org

Activities

Objects: 3(1) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE TENETS OF THE HOLY BIBLE IN NORTHAMPTON AND ALL OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME DEEM FIT.3(2) TO RELIEVE PERSONS IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME DEEM FIT.3(3) TO FULFIL SUCH OTHER PURPOSES AS ARE EXCLUSIVELY CHARITABLE IN ACCORDANCE WITH THE LAWS OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

Activities: WORSHIPPING GOD,FURTHERANCE OF THE GOSPEL OF THE KINGDOM OF GOD,THE GENERAL ADVANCEMENT OF THE CHRISTIAN FAITH.TO RELIEVE PEOPLE IN CONDITIONS OF NEED/HARDSHIP,AGED OR SICK,TO RELIEVE THE DISTRESS CAUSED IN NORTHAMPTON AND IN SUCH OTHER PARTS OF THE UK OR THE WORLD.TO PROMOTE/FULFIL SUCH CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN NORTHAMPTON, IN SUCH OTHER PARTS OF THE UK OR THE WORLD.

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Amateur Sport, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NORTHAMPTON AND ALL OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD
- Nigeria
- Sierra Leone
- Zimbabwe
- Northamptonshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £135,093 | £118,941 | - | - |
| 2023-12-31 | £122,780 | £87,882 | - | - |
| 2022-12-31 | £176,297 | £135,452 | - | - |
| 2021-12-31 | £164,749 | £86,746 | - | - |
| 2020-12-31 | £164,588 | £84,112 | - | - |

Trustees

| Name | Role | Appointed |
|---|-------|------------|
| APOSTLE MATTHEW DELE ADETOYESE OLUWAJOBA | Chair | |
| Adebola Abayomi Odukoya | | 2021-12-13 |
| Rev Sam Awonlaogun | | 2021-12-13 |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE

England & Wales - Charity number 1127461

Accounts



CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2024

| | |
|-----------------------------------|---|
| Trustees & Directors: | Apostle Matthew Oluwajoba Rev Sam Awonlaogun Mr Adebola Abayomi Odukoya |
| Charity Registered Number: | 1127461 |
| Company Registered Number: | 6595278 |
| Registered Office: | 254 Wellingborough Road Northampton NN1 4EJ |
| Independent Reviewer: | SEC Accounting Services Limited 23 Denton Close Rushden NN10 0BD |
| Bankers: | Lloyds Bank 2 George Row Northampton NN1 1DJ |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
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FOR THE YEAR ENDED 31 DECEMBER 2024

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CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
TRUSTEES' REPORT
FOR THE YEAR ENDING 31 DECEMBER 2024

The Trustees are pleased to present their report and the accounts for the year ending 31st December 2024.

The restated accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the governing document, the Companies Act 2006, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS102) issued on 16 July 2014.

By the Grace of God, we were able to meet many of our objectives in the year. We reiterate our mandate as outlined below:

- Teaching principles of the Kingdom of God with relevance to all spheres of life;
- Developing the leadership spirit that will impact our generation;
- Extending charitable support to the poor and needy locally and globally;
- Restoring kingdom culture to our contemporary world;
- Inspire individuals to discover, develop and deploy their life vision.
-

Structure, Governance and Management

The church was established by a Charitable Trust Deed and registered as a limited company by guarantee on 16 May 2008. The Trustees also serve as the directors of the company. The members of the Trustees who served during the year were;

- Apostle Matthew Oluwajoba, General Overseer and Chair of Trustees;
- Rev Sam Awonlaogun; and
- Mr Adebola Abayomi Odukoya

Recruitment and Appointment of Trustees

Existing trustees by resolution, appoint new trustees at planned meetings. The Board of Trustees which make the financial and management decisions oversee the activities of the church. The spiritual and educational guidance of the congregation is delegated to the pastors and elders.

Trustees Inductions and Training

All trustees are familiar with the workings of the church and charity being drawn from long-standing members that have a skill set to offer and empathy with our core values.

Mission

The church's guiding mission is to bring liberty by the word of God to our community so we can be restored to our original place of authority (dominion). This includes the advancement of Christian values and morality.

Activities

The church facilitated a number of activities during the year including:

1. Women of Virtue conference
2. Awake men conference
3. Youth conference
4. Church leadership conference
5. Children's Day
5. Charity day
6. Family/Relationship Sunday
7. Cross-over service.

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
TRUSTEES' REPORT
FOR THE YEAR ENDING 31 DECEMBER 2024

Conclusion

We, the trustees of Christ United Ministries International, Liberty House continue to endeavour to serve the people in the church and community in accordance with its mandate.

On behalf of the Board of Trustees:

Apostle Matthew Oluwajoba, Chairman

Dated: 29th August 2025

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF THE CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE

We report on the accounts of Christ United Pentecostal Ministries Liberty House for the year ended 31st December 2024 which are set out on pages 7 and 8.

Respective Responsibilities of the Directors and Examiner

As Charity's Trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of s. 144 (2) of the Charities Act 2011 (The Act) do not apply. It is our responsibility to issue this report on those accounts in accordance with the terms of the Act and Regulations.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the Charity and comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Accounts present a "true and fair" view, and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination no matter has come to our attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act
- to prepare accounts which accord with the Accounting records and comply with Accounting requirements of the Charities Act and the Regulations have not been met, or

2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

SEC Accounting Services Ltd
23 Denton Close
Rushden
NN10 0BD

Date: 29th August 2025

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2024

| | Notes | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|------------------------------------|--------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | | £ | £ | £ | £ |
| Incoming resources | | | | | |
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 126,824 | - | 126,824 | 119,391 |
| Charitable activities | 3 | 7,719 | - | 7,719 | 3,115 |
| Investments | 4 | 550 | - | 550 | 274 |
| Total incoming resources | | 135,093 | - | 135,093 | 122,780 |
| | | | | | |
| Resources expended | | | | | |
| Expenditure on: | | | | | |
| Charitable activities | | 114,441 | - | 114,441 | 83,382 |
| Governance costs | | 4,500 | - | 4,500 | 4,500 |
| Total resources expended | 5 | 118,941 | - | 118,941 | 87,882 |
| | | | | | |
| Net income/(expenditure) | | 16,152 | - | 16,152 | 34,898 |
| Prior year adjustments | 9 | (257,589) | - | (257,589) | - |
| Net movement in funds | | (241,437) | - | (241,437) | 34,898 |
| | | | | | |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 443,171 | - | 443,171 | 408,373 |
| Total funds carried forward | | 201,734 | - | 201,734 | 443,171 |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
BALANCE SHEET
AS AT 31 DECEMBER 2024

| | <u>Notes</u> | <u>Unrestricted</u> <u>Funds</u> | <u>Restricted</u> <u>Funds</u> | <u>Total</u> <u>2024</u> | <u>Total</u> <u>2023</u> |
|--|--------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 11 | 405,962 | - | 405,962 | 417,934 |
| Current assets | | | | | |
| Debtors | 12 | 137,294 | - | 137,294 | 396,082 |
| Cash at bank and in hand | | 55,617 | - | 55,617 | 44,637 |
| Total current assets | | <u>192,911</u> | <u>-</u> | <u>192,911</u> | <u>440,720</u> |
| Creditors: amounts falling due within one year | 13 | <u>50,599</u> | <u>-</u> | <u>50,599</u> | 55,226 |
| Net current assets/(liabilities) | | <u>142,312</u> | <u>-</u> | <u>142,312</u> | 385,494 |
| Total assets less current liabilities | | 548,274 | - | 548,274 | 803,428 |
| Creditors: amounts falling due after more than one year | 14 | <u>346,540</u> | <u>-</u> | <u>346,540</u> | 360,257 |
| Total net asset /(liabilities) | | <u><u>201,734</u></u> | <u><u>-</u></u> | <u><u>201,734</u></u> | <u><u>443,171</u></u> |
| Funds of the Charity | | | | | |
| Unrestricted funds | 15 | 239,234 | - | 239,234 | 480,671 |
| Revaluation reserve | 16 | <u>(37,500)</u> | <u>-</u> | <u>(37,500)</u> | <u>(37,500)</u> |
| Total funds | | <u><u>201,734</u></u> | <u><u>-</u></u> | <u><u>201,734</u></u> | <u><u>443,171</u></u> |

Approved and authorised for issue by the Trustees on 29th August 2025 and were signed on its behalf by:

Apostle Matthew Oluwajoba
Chairman

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention modified to include the revaluation of certain fixed assets.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011 and the Companies Act 2006.

1.2 Incoming resources

Income, including that gifted under the Gift Aid Scheme, is taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to the H M Revenue & Customs is grossed up for tax recoverable. Any amounts of tax not yet reclaimed from H M Revenue & Customs is shown as debtors. Interest income is taken into account when receivable.

1.3 Resources expended

Expenditure is taken into account when incurred by the Charity regardless of when payment is made and is allocated to appropriate heading in the accounts. Grants and Donations payable are taken into account at the earlier of when they are paid or become constructive obligation of the Charity.

1.4 Tangible fixed assets and depreciation

Tangible Fixed Assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

| | |
|--------------------------------|----------------|
| Buildings | 2% on cost |
| Furniture, Fixtures & fittings | 25% on cost |
| Machinery & Equipment | 20% on cost |
| Computer Equipment | 33.33% on cost |

1.5 Commitments for future expenditure

Other than normal commitments under mortgage arrangements, there are no contractual obligations to future expenditure at Balance Sheet date. Where the Trustees have authorised expenditure which is not legally enforceable or become constructive obligations, amounts are set aside into funds designated for the purpose.

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Donations and legacies

| | <u>2024</u> | <u>2023</u> |
|---------------------|----------------|----------------|
| | £ | £ |
| Donations and gifts | <u>126,824</u> | <u>119,391</u> |

3 Charitable activities

| | <u>2024</u> | <u>2023</u> |
|-------------------|--------------|--------------|
| | £ | £ |
| Church activities | <u>7,719</u> | <u>3,115</u> |

4 Investment

| | <u>2024</u> | <u>2023</u> |
|-------------------|-------------|-------------|
| | £ | £ |
| Interest received | <u>550</u> | <u>274</u> |

5 Total resources expended

| | <u>Other costs</u> | <u>Grant funding</u> | <u>Total 2024</u> | <u>Total 2023</u> |
|--------------------------------|--------------------|----------------------|-------------------|-------------------|
| | £ | £ | £ | £ |
| Charitable activities | | | | |
| Church activities: | | | | |
| Activities directly undertaken | 45,396 | - | 45,396 | 28,374 |
| Donations, grants and gifts | 2,835 | - | 2,835 | 6,759 |
| Support costs | <u>66,210</u> | - | <u>66,210</u> | 48,249 |
| Total | <u>114,441</u> | - | <u>114,441</u> | 83,382 |
| Governance costs | | | | |
| Independent examiners fees | <u>4,500</u> | - | <u>4,500</u> | 4,500 |
| | <u>118,941</u> | - | <u>118,941</u> | <u>87,882</u> |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6 Activities undertaken directly

| | <u>2024</u> | <u>2023</u> |
|--|---------------|---------------|
| | £ | £ |
| Other costs relating to church activities: | | |
| Water | 916 | 682 |
| Lighting and heating | 4,705 | 7,250 |
| Cleaning | 5,119 | 3,271 |
| Travel and accommodation | 11,132 | 1,155 |
| Catering and refreshments | 3,523 | 2,120 |
| Music and media expenses | 3,625 | 4,256 |
| Seminars and special events | 6,256 | 4,000 |
| Visiting preachers | 1,400 | 250 |
| Evangelism | 3,219 | - |
| Missions | - | 4,191 |
| Men's ministry | 1,046 | 470 |
| Women's Department | 210 | - |
| Youth department expenses | 4,245 | 729 |
| | <u>45,396</u> | <u>28,374</u> |

7 Donations, grants and gifts payable

| | <u>2024</u> | <u>2023</u> |
|---------------------------|--------------|--------------|
| | £ | £ |
| Donations to institutions | 835 | 3,825 |
| Gifts to individuals | 2,000 | 2,934 |
| | <u>2,835</u> | <u>6,759</u> |

8 Support costs

| | <u>2024</u> | <u>2023</u> |
|-------------------------|---------------|---------------|
| | £ | £ |
| Administrative expenses | 8,515 | 9,678 |
| Repairs | 12,007 | 2,686 |
| Depreciation | 14,750 | 13,882 |
| Mortgage interest | 30,938 | 22,003 |
| | <u>66,210</u> | <u>98,653</u> |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9 Prior year adjustments

Prior year adjustments refer to the amount which was recognised by the trustees as charitable expenditure as a result of the review which was carried out by themselves on the amounts spent by Pastor Jide David Modede during the previous reporting periods. [Refer to Note 10]

10 Trustees

None of our trustees received remuneration or other benefits from their work with the charity.

The trustees had carried their review on the amount spent by Pastor Jide David Modede from £386,083 to £128,494. The trustees were of the view that the difference of £257,589 should be recognised as the charitable expenditures incurred during the previous reporting years and the outstanding amount of £128,494 has been stated in the accounts as debtors.

11 Employees

Number of employees

The average monthly number of employees during the year

| | 2024 | 2023 |
|----------------|---------------|---------------|
| | Number | Number |
| Administration | - | - |

There were no employees whose annual emoluments were £60,000 or more.

12 Tangible fixed assets

| | Land and Buildings | Furniture Fixtures and fittings | Machinery and equipment | Total |
|----------------------------|-------------------------------|--|--|----------------|
| Cost or valuation | £ | £ | £ | £ |
| At 1 January 2024 | 600,000 | 72,732 | 9,376 | 682,108 |
| Additions | - | 1,179 | 1,599 | 2,778 |
| At 31 December 2024 | 600,000 | 73,911 | 10,975 | 684,886 |
| Depreciation | | | | |
| At 1 January 2024 | 190,278 | 71,029 | 2,867 | 194,345 |
| Charge for the year | 12,000 | 502 | 2,248 | 14,252 |
| At 31 December 2024 | 202,278 | 71,531 | 5,115 | 278,924 |
| Net book value | | | | |
| At 31 December 2024 | 397,722 | 2,380 | 5,860 | 405,962 |
| At 31 December 2023 | 409,722 | 1,703 | 6,509 | 417,934 |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13 Debtors

| | <u>2024</u> | <u>2023</u> |
|---------------|----------------|----------------|
| | £ | £ |
| Other debtors | <u>137,294</u> | <u>396,082</u> |

14 Creditors: amounts falling due within one year

| | <u>2024</u> | <u>2023</u> |
|------------------------------|---------------|---------------|
| | £ | £ |
| Creditors | 1,154 | 4,396 |
| Mortgage payable | 44,946 | 46,331 |
| Accruals and deferred income | <u>4,500</u> | <u>4,500</u> |
| | <u>50,599</u> | <u>55,226</u> |

15 Creditors: amounts falling due after more than one year

| | <u>2024</u> | <u>2023</u> |
|------------------|----------------|----------------|
| | £ | £ |
| Mortgage payable | <u>346,450</u> | <u>360,257</u> |

15 Analysis of net assets between funds

| | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> |
|---|---------------------|-------------------|------------------|
| | <u>funds</u> | <u>funds</u> | <u>£</u> |
| | £ | £ | £ |
| Fund balance at 31 December 2024 are represented by | | | |
| Tangible fixed assets | 405,962 | - | 405,962 |
| Current assets | 192,911 | - | 192,911 |
| Creditors: amount falling due within one year | (50,599) | - | (50,599) |
| Creditors: amounts falling due after more than one year | <u>(346,540)</u> | <u>-</u> | <u>(346,540)</u> |
| | <u>201,734</u> | <u>-</u> | <u>201,734</u> |

| | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> |
|---------------------------------|---------------------|-------------------|-----------------|
| | <u>funds</u> | <u>funds</u> | <u>£</u> |
| | £ | £ | £ |
| Unrealised loss included above: | | | |
| On tangible fixed assets | <u>(37,500)</u> | <u>-</u> | <u>(37,500)</u> |
| | <u>(37,500)</u> | <u>-</u> | <u>(37,500)</u> |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE

England & Wales - Charity number 1127461

Accounts

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
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FOR THE YEAR ENDED 31 DECEMBER 2023

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CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
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3. Youth conference
4. Church leadership conference
5. Children's Day
5. Charity day
6. Family/Relationship Sunday
7. Cross-over service.

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
TRUSTEES' REPORT
FOR THE YEAR ENDING 31 DECEMBER 2023

Conclusion

We, the trustees of Christ United Ministries International, Liberty House continue to endeavour to serve the people in the church and community in accordance with its mandate.

On behalf of the Board of Trustees:

Apostle Matthew Oluwajoba, Chairman

Dated: 17th July 2024

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF THE CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE

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- to prepare accounts which accord with the Accounting records and comply with Accounting requirements of the Charities Act and the Regulations have not been met, or

2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

SEC Accounting Services Ltd
9 Sheeplands
Bedford
MK41 0HH

Date: 17th July 2024

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2023

| | Notes | Unrestricted Funds | Restricted Funds | Total 2023 | Total 2022 |
|------------------------------------|--------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | | £ | £ | £ | £ |
| Incoming resources | | | | | |
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 119,392 | - | 119,391 | 172,926 |
| Charitable activities | 3 | 3,114 | - | 3,114 | 3,282 |
| Investments | 4 | 274 | - | 274 | 89 |
| Total incoming resources | | 122,780 | - | 122,780 | 176,297 |
| Resources expended | | | | | |
| Expenditure on: | | | | | |
| Charitable activities | | 83,382 | - | 83,382 | 128,702 |
| Governance costs | | 4,500 | - | 4,500 | 6,750 |
| Total resources expended | | 87,882 | - | 87,882 | 135,452 |
| Net income/(expenditure) | | 34,898 | - | 34,898 | 40,845 |
| Property revaluations | | - | - | - | (37,500) |
| Net movement in funds | | 34,898 | - | 34,898 | 3,345 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 408,273 | - | 408,273 | 404,928 |
| Total funds carried forward | | 443,171 | - | 443,171 | 408,273 |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
BALANCE SHEET
AS AT 31 DECEMBER 2023

| | <u>Notes</u> | <u>Unrestricted</u> <u>Funds</u> <u>£</u> | <u>Restricted</u> <u>Funds</u> <u>£</u> | <u>Total</u> <u>2023</u> <u>£</u> | <u>Total</u> <u>2022</u> <u>£</u> |
|---|--------------|---|---|---|---|
| Fixed assets | | | | | |
| Tangible assets | 11 | 417,934 | - | 417,934 | 427,508 |
| Current assets | | | | | |
| Debtors | 12 | 396,082 | - | 396,082 | 397,075 |
| Cash at bank and in hand | | 44,637 | - | 44,637 | 32,898 |
| Total current assets | | <u>440,720</u> | <u>-</u> | <u>440,720</u> | <u>429,973</u> |
| Creditors: amounts falling due within one year | 13 | <u>55,226</u> | <u>-</u> | <u>55,226</u> | <u>64,329</u> |
| Net current assets/(liabilities) | | <u>385,494</u> | <u>-</u> | <u>385,494</u> | <u>365,644</u> |
| Total assets less current liabilities | | <u>803,428</u> | <u>-</u> | <u>803,428</u> | <u>793,152</u> |
| Creditors: amounts falling due after one year | 14 | <u>360,257</u> | <u>-</u> | <u>360,257</u> | <u>384,879</u> |
| Total net asset /(liabilities) | | <u>443,171</u> | <u>-</u> | <u>443,171</u> | <u>408,273</u> |
| Funds of the Charity | | | | | |
| Unrestricted funds | 15 | 480,671 | - | 480,671 | 445,773 |
| Revaluation reserve | 15 | (37,500) | - | (37,500) | (37,500) |
| Total funds | | <u>443,171</u> | <u>-</u> | <u>443,171</u> | <u>408,273</u> |

Approved and authorised for issue by the Trustees on 17th July 2024 and were signed on its behalf by:

Apostle Matthew Oluwajoba
Chairman

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention modified to include the revaluation of certain fixed assets.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011 and the Companies Act 2006.

1.2 Incoming resources

Income, including that gifted under the Gift Aid Scheme, is taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to the H M Revenue & Customs is grossed up for tax recoverable. Any amounts of tax not yet reclaimed from H M Revenue & Customs is shown as debtors. Interest income is taken into account when receivable.

1.3 Resources expended

Expenditure is taken into account when incurred by the Charity regardless of when payment is made and is allocated to appropriate heading in the accounts. Grants and Donations payable are taken into account at the earlier of when they are paid or become constructive obligation of the Charity.

1.4 Tangible fixed assets and depreciation

Tangible Fixed Assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

| | |
|--------------------------------|----------------|
| Buildings | 2% on cost |
| Furniture, Fixtures & fittings | 25% on cost |
| Machinery & Equipment | 20% on cost |
| Computer Equipment | 33.33% on cost |

1.5 Commitments for future expenditure

Other than normal commitments under mortgage arrangements, there are no contractual obligations to future expenditure at Balance Sheet date. Where the Trustees have authorised expenditure which is not legally enforceable or become constructive obligations, amounts are set aside into funds designated for the purpose.

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Donations and legacies

| | <u>2023</u> | <u>2022</u> |
|---------------------|----------------|----------------|
| | £ | £ |
| Donations and gifts | <u>119,391</u> | <u>172,926</u> |

3 Charitable activities

| | <u>2023</u> | <u>2022</u> |
|-------------------|--------------|--------------|
| | £ | £ |
| Church activities | <u>3,114</u> | <u>3,282</u> |

4 Investment

| | <u>2023</u> | <u>2022</u> |
|-------------------|-------------|-------------|
| | £ | £ |
| Interest received | <u>274</u> | <u>89</u> |

5 Total resources expended

| | <u>Other costs</u> | <u>Grant funding</u> | <u>Total 2023</u> | <u>Total 2022</u> |
|--------------------------------|--------------------|----------------------|-------------------|-------------------|
| | £ | £ | £ | £ |
| Charitable activities | | | | |
| Church activities: | | | | |
| Activities directly undertaken | 28,374 | - | 28,374 | 27,962 |
| Donations, grants and gifts | 6,759 | - | 6,759 | 2,087 |
| Support costs | <u>48,249</u> | - | <u>48,249</u> | 98,653 |
| Total | <u>83,382</u> | - | <u>83,382</u> | 128,702 |
| Governance costs | | | | |
| Independent examiners fees | <u>4,500</u> | - | <u>4,500</u> | 6,750 |
| | <u>87,882</u> | - | <u>87,882</u> | <u>84,112</u> |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6 Activities undertaken directly

| | <u>2023</u> | <u>2022</u> |
|--|----------------------|----------------------|
| | £ | £ |
| Other costs relating to church activities: | | |
| Water | 682 | 53 |
| Lighting and heating | 7,250 | 9,925 |
| Cleaning | 3,271 | 1,938 |
| Travel and accommodation | 1,155 | 2,264 |
| Catering and refreshments | 2,120 | 3208 |
| Music and media expenses | 4,256 | 5,829 |
| Seminars and special events | 4,000 | 3,715 |
| Equipment hire | - | 530 |
| Visiting preachers | 250 | 500 |
| Missions | 4,191 | - |
| Men's ministry | 470 | - |
| Youth department expenses | 729 | - |
| | <u>28,374</u> | <u>27,962</u> |

7 Donations, grants and gifts payable

| | <u>2023</u> | <u>2022</u> |
|---------------------------|---------------------|---------------------|
| | £ | £ |
| Donations to institutions | 3,825 | 637 |
| Gifts to individuals | 2,934 | 1,450 |
| | <u>6,759</u> | <u>2,087</u> |

8 Support costs

| | <u>2023</u> | <u>2022</u> |
|-------------------------|----------------------|----------------------|
| | £ | £ |
| Administrative expenses | 9,678 | 9,390 |
| Repairs | 2,686 | 35,965 |
| Staff costs | - | 14,574 |
| Depreciation | 13,882 | 13,190 |
| Mortgage interest | 22,003 | 25,534 |
| | <u>48,249</u> | <u>98,653</u> |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9 Trustees

None of our trustees received remuneration or other benefits from their work with the charity.

10 Employees

Number of employees

The average monthly number of employees during the year

| | <u>2023</u> | <u>2022</u> |
|----------------|---------------|---------------|
| | <u>Number</u> | <u>Number</u> |
| Administration | - | 2 |

There were no employees whose annual emoluments were £60,000 or more.

11 Tangible fixed assets

| | <u>Land and Buildings</u> | <u>Furniture Fixtures and fittings</u> | <u>Machinery and equipment</u> | <u>Total</u> |
|----------------------------|-------------------------------|--|--|-----------------------|
| Cost or valuation | £ | £ | £ | £ |
| At 1 January 2023 | 600,000 | 70,824 | 6,976 | 677,800 |
| Revaluation | - | - | - | - |
| Additions | - | 1908 | 2400 | - |
| Disposals | - | - | - | - |
| At 31 December 2023 | <u>600,000</u> | <u>72,732</u> | <u>9,376</u> | <u>677,800</u> |
| Depreciation | | | | |
| At 1 January 2023 | 178,278 | 70,824 | 1,190 | 194,345 |
| Charge for the year | 12,000 | 205 | 1,677 | 14,252 |
| At 31 December 2023 | <u>190,278</u> | <u>71,029</u> | <u>2,867</u> | <u>264,174</u> |
| Net book value | | | | |
| At 31 December 2023 | <u>409,722</u> | <u>1,703</u> | <u>6,509</u> | <u>417,934</u> |
| At 31 December 2022 | 532,090 | - | - | 532,090 |

12 Debtors

| | <u>2023</u> | <u>2022</u> |
|---------------|----------------|----------------|
| | <u>£</u> | <u>£</u> |
| Other debtors | <u>396,082</u> | <u>397,075</u> |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13 Creditors: amounts falling due within one year

| | 2023 | 2022 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Creditors | 4,396 | - |
| Mortgage payable | 46,331 | 44,079 |
| Accruals and deferred income | 4,500 | 20,250 |
| | 55,226 | 64,329 |

14 Creditors: amounts falling due after more than one year

| | 2023 | 2022 |
|------------------|----------------|----------------|
| | £ | £ |
| Mortgage payable | 360,257 | 384,879 |

15 Analysis of net assets between funds

| | Unrestricted funds | Restricted funds | Total |
|---|-------------------------------|-----------------------------|-----------------|
| | £ | £ | £ |
| Fund balance at 31 December 2022 are represented by | | | |
| Tangible fixed assets | 417,934 | - | 417,934 |
| Current assets | 440,720 | - | 440,720 |
| Creditors: amount falling due within one year | (55,226) | - | (55,226) |
| Creditors: amounts falling due after more than one year | (360,257) | - | (360,257) |
| | 443,171 | - | 443,171 |
| | Unrestricted funds | Restricted funds | Total |
| | £ | £ | £ |
| Unrealised losses included above: | | | |
| On tangible fixed assets | (37,500) | - | (37,500) |
| | (37,500) | - | (37,500) |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE

England & Wales - Charity number 1127461

Accounts

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

| | |
|-----------------------------------|---|
| Trustees & Directors: | Apostle Matthew Oluwajoba Rev Sam Awonlaogun Mr Adebola Abayomi Odukoya |
| Charity Registered Number: | 1127461 |
| Company Registered Number: | 6595278 |
| Registered Office: | 254 Wellingborough Road Northampton NN1 4EJ |
| Independent Reviewer: | SEC Accounting Services Limited 9 Sheeplands Bedford MK41 0HH |
| Bankers: | Barclays Bank 267 Wellingborough Road Northampton NN1 4EN |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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| Trustees' Report | 4-5 |
| Independent Examiner's Report | 6 |
| Statement of Financial Activities | 7 |
| Balance Sheet | 8 |
| Notes to the Accounts | 9-13 |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
TRUSTEES' REPORT
FOR THE YEAR ENDING 31 DECEMBER 2022

The Trustees are pleased to present their report and the accounts for the year ending 31st December 2022.

The restated accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the governing document, the Companies Act 2006, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS102) issued on 16 July 2014.

By the Grace of God, we were able to meet many of our objectives for the year. We reiterate our mandate as outlined below:

- Teaching principles of the Kingdom of God with relevance to all spheres of life;
- Developing the leadership spirit that will impact our generation;
- To extend charitable support to the poor and needy locally and globally;
- Restoring kingdom culture to our contemporary world;
- Inspire individuals to discover, develop and deploy their life vision.

Structure, Governance and Management

The church was established by a Charitable Trust Deed and registered as a limited company by guarantee on 16 May 2008. The Trustees also serve as the directors of the company. The members of the Trustees who served during the year were;

- Apostle Matthew Oluwajoba, General Overseer and Chair of Trustees;
- Rev Sam Awonlaogun; and
- Mr Adebola Abayomi Odukoya

Recruitment and Appointment of Trustees

Existing trustees by resolution, appoint new trustees at planned meetings. The Board of Trustees which make the financial and management decisions oversee the activities of the church. The spiritual and educational guidance of the congregation is delegated to the pastors and elders.

Trustees Inductions and Training

All trustees are familiar with the workings of the church and charity being drawn from long-standing members that have a skill-set to offer and empathy with our core values.

Mission

The church's guiding mission is to bring liberty by the word of God to our community so we can be restored to our original place of authority (dominion). This includes the advancement of Christian values and morality.

Activities

The church facilitated a number of activities during the year including:

1. Real men conference
2. Women conference
3. Youth conference
4. Church leadership conference
5. Summer church outing – Rushden Lakes
6. Make a room for the King event
7. Charity day
8. Cross-over service

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
TRUSTEES' REPORT
FOR THE YEAR ENDING 31 DECEMBER 2022

Conclusion

We, the trustees of Christ United Ministries International, Liberty House continue to endeavour to serve the people in the church and community in accordance with its mandate.

On behalf of the Board of Trustees:

Apostle Matthew Oluwajoba, Chairman

Dated: 17th November 2023

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF THE CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE

We report on the accounts of Christ United Pentecostal Ministries Liberty House for the year ended 31st December 2022 which are set out on pages 7 and 8.

Respective Responsibilities of the Directors and Examiner

As Charity's Trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of s. 144 (2) of the Charities Act 2011 (The Act) do not apply. It is our responsibility to issue this report on those accounts in accordance with the terms of the Act and Regulations.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the Charity and comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Accounts present a "true and fair" view, and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination no matter has come to our attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act
- to prepare accounts which accord with the Accounting records and comply with Accounting requirements of the Charities Act and the Regulations have not been met, or

2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

SEC Accounting Services Ltd
9 Sheeplands
Bedford
MK41 0HH

Date: 17th November 2023

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2022

| | <u>Notes</u> | <u>Unrestricted</u> <u>Funds</u> £ | <u>Restricted</u> <u>Funds</u> £ | <u>Total</u> <u>2022</u> £ | <u>Total</u> <u>2021</u> £ |
|------------------------------------|--------------|--|--|----------------------------------|----------------------------------|
| Incoming resources | | | | | |
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 172,926 | - | 172,926 | 164,679 |
| Charitable activities | 3 | 3,282 | - | 3,282 | - |
| Investments | 4 | 89 | - | 89 | 70 |
| Total incoming resources | | <u>176,297</u> | <u>-</u> | <u>176,297</u> | <u>164,749</u> |
| Resources expended | | | | | |
| Expenditure on: | | | | | |
| Charitable activities | | 128,702 | - | 128,702 | 82,246 |
| Governance costs | | 6,750 | - | 6,750 | 4,500 |
| Total resources expended | | <u>135,452</u> | <u>-</u> | <u>135,452</u> | <u>86,746</u> |
| Net income/(expenditure) | | 40,845 | - | 40,845 | 78,003 |
| Property revaluations | | (37,500) | - | (37,500) | - |
| Net movement in funds | | <u>3,345</u> | <u>-</u> | <u>3,345</u> | <u>78,003</u> |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 404,928 | - | 404,928 | 346,925 |
| Total funds carried forward | | <u>408,273</u> | <u>-</u> | <u>408,273</u> | <u>404,928</u> |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
BALANCE SHEET
AS AT 31 DECEMBER 2022

| | <u>Notes</u> | <u>Unrestricted</u> <u>Funds</u> | <u>Restricted</u> <u>Funds</u> | <u>Total</u> <u>2022</u> | <u>Total</u> <u>2021</u> |
|--|--------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 11 | 427,508 | - | 427,508 | 546,341 |
| Current assets | | | | | |
| Debtors | 12 | 397,075 | - | 397,075 | 383,855 |
| Cash at bank and in hand | | 32,898 | - | 32,898 | 7,685 |
| Total current assets | | <u>429,973</u> | <u>-</u> | <u>429,973</u> | <u>391,540</u> |
| Creditors: amounts falling due | | | | | |
| within one year | 13 | 64,329 | - | 64,329 | 54,113 |
| Net current assets/(liabilities) | | <u>365,644</u> | <u>-</u> | <u>365,644</u> | <u>337,427</u> |
| Total assets less current liabilities | | 793,152 | - | 793,152 | 883,768 |
| Creditors: amounts falling due after | | | | | |
| one year | 14 | 384,879 | - | 384,879 | 403,721 |
| Total net asset /(liabilities) | | <u>408,273</u> | <u>-</u> | <u>408,273</u> | <u>480,047</u> |
| Funds of the Charity | | | | | |
| Unrestricted funds | 15 | 445,773 | - | 445,773 | 404,927 |
| Revaluation reserve | 15 | (37,500) | - | (37,500) | 75,120 |
| Total funds | | <u>408,273</u> | <u>-</u> | <u>408,273</u> | <u>480,047</u> |

Approved and authorised for issue by the Trustees on 17th November 2023 and were signed on its behalf by:

Apostle Matthew Oluwajoba
Chairman

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention modified to include the revaluation of certain fixed assets.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011 and the Companies Act 2006.

1.2 Incoming resources

Income, including that gifted under the Gift Aid Scheme, is taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to the H M Revenue & Customs is grossed up for tax recoverable. Any amounts of tax not yet reclaimed from H M Revenue & Customs is shown as debtors. Interest income is taken into account when receivable.

1.3 Resources expended

Expenditure is taken into account when incurred by the Charity regardless of when payment is made and is allocated to appropriate heading in the accounts. Grants and Donations payable are taken into account at the earlier of when they are paid or become constructive obligation of the Charity.

1.4 Tangible fixed assets and depreciation

Tangible Fixed Assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

| | |
|--------------------------------|----------------|
| Buildings | 2% on cost |
| Furniture, Fixtures & fittings | 25% on cost |
| Machinery & equipment | 20% on cost |
| Computer equipment | 33.33% on cost |

The property at 254 Wellingborough Road was re-valued by Chown Commercial Limited in September 2022. This revaluation has been incorporated into these financial statements.

1.5 Commitments for future expenditure

Other than normal commitments under Contracts of Employment and Mortgage arrangements, there are no contractual obligations to future expenditure at Balance Sheet date. Where the Trustees have authorised expenditure which is not legally enforceable or become constructive obligations, amounts are set aside into funds designated for the purpose.

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Donations and legacies

| | <u>2022</u> | <u>2021</u> |
|---------------------|----------------|----------------|
| | £ | £ |
| Donations and gifts | <u>170,148</u> | <u>164,679</u> |

3 Charitable activities

| | <u>2022</u> | <u>2021</u> |
|-------------------|--------------|-------------|
| | £ | £ |
| Church activities | <u>3,282</u> | <u>-</u> |

4 Investment

| | <u>2022</u> | <u>2021</u> |
|-------------------|-------------|-------------|
| | £ | £ |
| Interest received | <u>89</u> | <u>70</u> |

5 Total resources expended

| | <u>Other costs</u> | <u>Grant funding</u> | <u>Total 2022</u> | <u>Total 2021</u> |
|--------------------------------|--------------------|----------------------|-------------------|-------------------|
| | £ | £ | £ | £ |
| Charitable activities | | | | |
| Church activities: | | | | |
| Activities directly undertaken | 27,962 | - | 27,962 | 21,338 |
| Donations, grants and gifts | 2,087 | - | 2,087 | 1,652 |
| Support costs | <u>98,653</u> | - | <u>98,653</u> | 59,256 |
| Total | <u>128,702</u> | - | <u>128,702</u> | 82,246 |
| Governance costs | | | | |
| Independent examiners fees | <u>6,750</u> | - | <u>6,750</u> | 4,500 |
| | <u>135,452</u> | - | <u>135,452</u> | <u>84,112</u> |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6 Activities undertaken directly

| | <u>2022</u> | <u>2021</u> |
|--|---------------|---------------|
| | £ | £ |
| Other costs relating to church activities: | | |
| Water | 53 | 1,590 |
| Lighting and heating | 9,925 | 1,680 |
| Cleaning | 1,938 | 1,916 |
| Travel and accommodation | 2,264 | 1,297 |
| Catering and refreshments | 3,208 | - |
| Music and media expenses | 5,829 | 7,614 |
| Seminars and special events | 3,715 | 115 |
| Equipment hire | 530 | 7,126 |
| Visiting preachers | 500 | - |
| | <u>27,962</u> | <u>21,338</u> |

7 Donations, grants and gifts payable

| | <u>2022</u> | <u>2021</u> |
|---------------------------|--------------|--------------|
| | £ | £ |
| Donations to institutions | 637 | 1,562 |
| Gifts to individuals | 1,450 | - |
| | <u>2,087</u> | <u>1,562</u> |

8 Support costs

| | <u>2022</u> | <u>2021</u> |
|-------------------------|---------------|---------------|
| | £ | £ |
| Administrative expenses | 9,390 | 9,606 |
| Repairs | 35,965 | 796 |
| Staff costs | 14,574 | 22,608 |
| Depreciation | 13,190 | 14,252 |
| Mortgage interest | 25,534 | 11,994 |
| | <u>98,653</u> | <u>59,256</u> |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9 Trustees

None of our trustees received remuneration or other benefits from their work with the charity.

As at 31 December 2022, Pastor Jide David Modede who is the spouse to Ms Blessed Salawu a trustee until 31 March 2021, used the sum of £2,413; cumulatively £386,075 (2021: £383,662) without the approval of the trustees and some of this money has been spent on his personal activities. This has been stated in the accounts as debtors.

10 Employees

Number of employees

The average monthly number of employees during the year

| | <u>2022</u> | <u>2021</u> |
|----------------|---------------|---------------|
| | <u>Number</u> | <u>Number</u> |
| Administration | <u>2</u> | <u>2</u> |

There were no employees whose annual emoluments were £60,000 or more.

11 Tangible fixed assets

| | <u>Land and</u> | <u>Furniture</u> | <u>Machinery</u> | |
|----------------------------|-----------------------|----------------------|---------------------|-----------------------|
| | <u>Buildings</u> | <u>fixtures and</u> | <u>and</u> | <u>Total</u> |
| | <u>£</u> | <u>fittings</u> | <u>equipment</u> | <u>£</u> |
| Cost or valuation | | <u>£</u> | <u>£</u> | <u>£</u> |
| At 1 January 2022 | 712,620 | 70,824 | - | 783,444 |
| Revaluation | (112,620) | - | - | (112,620) |
| Additions | - | - | 6,976 | 6,976 |
| Disposals | - | - | - | - |
| At 31 December 2021 | <u>600,000</u> | <u>70,824</u> | <u>6,976</u> | <u>677,800</u> |
| Depreciation | | | | |
| At 1 January 2022 | 166,278 | 70,824 | - | 237,102 |
| Charge for the year | 12,000 | - | 1,190 | 13,190 |
| At 31 December 2022 | <u>178,278</u> | <u>70,824</u> | <u>1,190</u> | <u>250,292</u> |
| Net book value | | | | |
| At 31 December 2022 | <u>421,722</u> | <u>-</u> | <u>5,786</u> | <u>427,508</u> |
| At 31 December 2021 | <u>546,341</u> | <u>-</u> | <u>-</u> | <u>546,341</u> |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

12 Debtors

| | <u>2022</u> | <u>2021</u> |
|------------------------------|----------------|----------------|
| | £ | £ |
| Other debtors | 397,075 | 383,662 |
| Taxation and social security | - | 193 |
| | 397,075 | 383,855 |

13 Creditors: amounts falling due within one year

| | <u>2022</u> | <u>2021</u> |
|------------------------------|---------------|---------------|
| | £ | £ |
| Mortgage payable | 44,079 | 34,718 |
| Accruals and deferred income | 20,250 | 18,750 |
| Other creditors | - | 645 |
| | 64,329 | 54,113 |

15 Analysis of net assets between funds

| | <u>Unrestricted</u> <u>funds</u> | <u>Restricted</u> <u>funds</u> | <u>Total</u> |
|---|-------------------------------------|-----------------------------------|--------------|
| | £ | £ | £ |
| Fund balance at 31 December 2022 are represented by | | | |
| Tangible fixed assets | 427,508 | - | 427,508 |
| Current assets | 429,973 | - | 429,973 |
| Creditors: amount falling due within one year | (64,329) | - | (64,329) |
| Creditors: amounts falling due after more than one year | (384,879) | - | (384,879) |
| | 408,273 | - | 408,273 |
| | | | |
| | <u>Unrestricted</u> <u>funds</u> | <u>Restricted</u> <u>funds</u> | <u>Total</u> |
| | £ | £ | £ |
| Unrealised losses included above: | | | |
| On tangible fixed assets | (37,500) | - | (37,500) |
| | (37,500) | - | (37,500) |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE

England & Wales - Charity number 1127461

Accounts

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

| | |
|-----------------------------------|---|
| Trustees & Directors: | Apostle Matthew Oluwajoba Rev Sam Awonlaogun Mr Adebola Abayomi Odukoya |
| Charity Registered Number: | 1127461 |
| Company Registered Number: | 6595278 |
| Registered Office: | 254 Wellingborough Road Northampton NN1 4EJ |
| Independent Reviewer: | SEC Accounting Services Limited 9 Sheeplands Bedford MK41 0HH |
| Bankers: | Barclays Bank 267 Wellingborough Road Northampton NN1 4EN |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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| Independent Examiner's Report | 6 |
| Statement of Financial Activities | 7 |
| Balance Sheet | 8 |
| Notes to the Accounts | 9-13 |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
TRUSTEES' REPORT
FOR THE YEAR ENDING 31 DECEMBER 2021

The Trustees are pleased to present their report and the accounts for the year ending 31st December 2021.

The restated accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the governing document, the Companies Act 2006, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS102) issued on 16 July 2014.

By the Grace of God, we were able to meet many of our objectives for the year. We reiterate our mandate as outlined below:

- Teaching principles of the Kingdom of God with relevance to all spheres of life;
- Developing the leadership spirit that will impact our generation;
- To extend charitable support to the poor and needy locally and globally;
- Restoring kingdom culture to our contemporary world;
- Inspire individuals to discover, develop and deploy their life vision.

Structure, Governance and Management

The church was established by a Charitable Trust Deed and registered as a limited company by guarantee on 16 May 2008. The Trustees also serve as the directors of the company. The members of the Trustees who served during the year were;

- Apostle Matthew Oluwajoba, General Overseer and Chair of Trustees;
- Rev Sam Awonlaogun; and
- Mr Adebola Abayomi Odukoya

Recruitment and Appointment of Trustees

Existing trustees by resolution, appoint new trustees at planned meetings. The Board of Trustees which make the financial and management decisions oversee the activities of the church. The spiritual and educational guidance of the congregation is delegated to the pastors and elders.

Trustees Inductions and Training

All trustees are familiar with the workings of the church and charity being drawn from long-standing members that have a skill-set to offer and empathy with our core values.

Mission

The church's guiding mission is to bring liberty by the word of God to our community so we can be restored to our original place of authority (dominion). This includes the advancement of Christian values and morality.

Activities

The church facilitated a number of activities during the year including:

1. Real men conference
2. Women conference
3. Youth conference
4. Church leadership conference
5. Summer church outing – Rushden Lakes
6. Make a room for the King event
7. Charity day
8. Cross-over service

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
TRUSTEES' REPORT
FOR THE YEAR ENDING 31 DECEMBER 2021

Conclusion

We, the trustees of Christ United Ministries International, Liberty House continue to endeavour to serve the people in the church and community in accordance with its mandate.

On behalf of the Board of Trustees:

Apostle Matthew Oluwajoba, Chairman

Dated: 13th March 2023

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF THE CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE

We report on the accounts of Christ United Pentecostal Ministries Liberty House for the year ended 31st December 2021 which are set out on pages 7 and 8.

Respective Responsibilities of the Directors and Examiner

As Charity's Trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of s. 144 (2) of the Charities Act 2011 (The Act) do not apply. It is our responsibility to issue this report on those accounts in accordance with the terms of the Act and Regulations.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the Charity and comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Accounts present a "true and fair" view, and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination no matter has come to our attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act
 - to prepare accounts which accord with the Accounting records and comply with Accounting requirements of the Charities Act and the Regulations have not been met, or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

SEC Accounting Services Ltd
9 Sheeplands
Bedford
MK41 0HH

Date: 13th March 2023

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2021

| | <u>Notes</u> | <u>Unrestricted</u> <u>Funds</u> £ | <u>Restricted</u> <u>Funds</u> £ | <u>Total</u> <u>2021</u> £ | <u>Total</u> <u>2020</u> £ |
|------------------------------------|--------------|--|--|----------------------------------|----------------------------------|
| Incoming resources | | | | | |
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 164,679 | - | 164,679 | 163,700 |
| Charitable activities | 3 | - | - | - | 700 |
| Investments | 4 | 70 | - | 70 | 188 |
| Total incoming resources | | <u>164,749</u> | <u>-</u> | <u>164,749</u> | <u>164,588</u> |
| Resources expended | 5 | | | | |
| Expenditure on: | | | | | |
| Charitable activities | | 82,246 | - | 82,246 | 79,612 |
| Governance costs | | 4,500 | - | 4,500 | 4,500 |
| Total resources expended | | <u>86,746</u> | <u>-</u> | <u>86,746</u> | <u>84,112</u> |
| Net income/(expenditure) | | <u>78,003</u> | <u>-</u> | <u>78,003</u> | <u>80,476</u> |
| Net movement in funds | | <u>78,003</u> | <u>-</u> | <u>78,003</u> | <u>80,476</u> |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | <u>326,925</u> | <u>-</u> | <u>326,925</u> | 246,449 |
| Total funds carried forward | | <u>404,928</u> | <u>-</u> | <u>404,928</u> | <u>326,925</u> |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
BALANCE SHEET
AS AT 31 DECEMBER 2021

| | <u>Notes</u> | <u>Unrestricted</u> <u>Funds</u> | <u>Restricted</u> <u>Funds</u> | <u>Total</u> <u>2021</u> | <u>Total</u> <u>2020</u> |
|--|--------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 11 | 546,341 | - | 546,341 | 560,594 |
| Current assets | | | | | |
| Debtors | 12 | 383,855 | - | 383,855 | 311,262 |
| Cash at bank and in hand | | 7,685 | - | 7,685 | 5,483 |
| Total current assets | | <u>391,540</u> | <u>-</u> | <u>391,540</u> | <u>316,745</u> |
| Creditors: amounts falling due | | | | | |
| within one year | 13 | 54,113 | - | 54,113 | 48,554 |
| Net current assets/(liabilities) | | <u>337,427</u> | <u>-</u> | <u>337,427</u> | <u>268,191</u> |
| Total assets less current liabilities | | <u>883,768</u> | <u>-</u> | <u>883,768</u> | <u>828,785</u> |
| Creditors: amounts falling due after | | | | | |
| one year | 14 | 403,721 | - | 403,721 | 426,740 |
| Total net asset /(liabilities) | | <u>480,047</u> | <u>-</u> | <u>480,047</u> | <u>402,045</u> |
| Funds of the Charity | | | | | |
| Unrestricted funds | 15 | 404,927 | - | 404,927 | 326,925 |
| Revaluation reserve | | 75,120 | - | 75,120 | 75,120 |
| Total funds | | <u>480,047</u> | <u>-</u> | <u>480,047</u> | <u>402,045</u> |

Approved and authorised for issue by the Trustees on 13th March 2023 and were signed on its behalf by:

Apostle Matthew Oluwajoba
Chairman

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention modified to include the revaluation of certain fixed assets.

The restated accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011 and the Companies Act 2006.

1.2 Incoming resources

Income, including that gifted under the Gift Aid Scheme, is taken into account when received by the Charity. Income received in circumstances where a claim for repayment of tax has been or will be made to the H M Revenue & Customs is grossed up for tax recoverable. Interest income are taken into account when receivable.

1.3 Resources expended

Expenditure is taken into account when incurred by the Charity regardless of when payment is made and is allocated to appropriate heading in the accounts. Grants and Donations payable are taken into account at the earlier of when they are paid or become constructive obligation of the Charity.

1.4 Tangible fixed assets and depreciation

Tangible Fixed Assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

| | |
|--------------------------------|-------------|
| Buildings | 2% on cost |
| Furniture, Fixtures & fittings | 25% on cost |

1.5 Commitments for future expenditure

Other than normal commitments under Contracts of Employment and Mortgage arrangements, there are no contractual obligations to future expenditure at Balance Sheet date. Where the Trustees have authorised expenditure which is not legally enforceable or become constructive obligations, amounts are set aside into funds designated for the purpose.

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2 Donations and legacies

| | <u>2021</u> | <u>2020</u> |
|---------------------|----------------|----------------|
| | £ | £ |
| Donations and gifts | <u>164,679</u> | <u>163,700</u> |

3 Charitable activities

| | <u>2021</u> | <u>2020</u> |
|-------------------|-------------|-------------|
| | £ | £ |
| Church activities | <u>-</u> | <u>700</u> |

4 Investment

| | <u>2021</u> | <u>2020</u> |
|-------------------|-------------|-------------|
| | £ | £ |
| Interest received | <u>70</u> | <u>188</u> |

5 Total resources expended

| | <u>Other</u> <u>costs</u> | <u>Grant</u> <u>funding</u> | <u>Total</u> <u>2021</u> | <u>Total</u> <u>2020</u> |
|--------------------------------|------------------------------|--------------------------------|-----------------------------|-----------------------------|
| | £ | £ | £ | £ |
| Charitable activities | | | | |
| Church activities: | | | | |
| Activities directly undertaken | 21,338 | - | 21,338 | 22,445 |
| Donations, grants and gifts | 1,652 | - | 1,652 | 4,520 |
| Support costs | <u>59,256</u> | - | <u>59,256</u> | <u>52,647</u> |
| Total | <u>82,246</u> | - | <u>82,246</u> | <u>79,612</u> |
| Governance costs | | | | |
| Independent examiners fees | <u>4,500</u> | - | <u>4,500</u> | <u>4,500</u> |
| | <u>86,746</u> | - | <u>86,746</u> | <u>84,112</u> |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6 Activities undertaken directly

| | <u>2021</u> | <u>2020</u> |
|--|---------------|---------------|
| | £ | £ |
| Other costs relating to church activities: | | |
| Water | 1,590 | 1,560 |
| Lighting and heating | 1,680 | 4,214 |
| Cleaning | 1,916 | 1,915 |
| Travel and accommodation | 1,297 | 507 |
| Catering and refreshments | - | 100 |
| Music and media expenses | 7,614 | 6,231 |
| Seminars and special events | 115 | - |
| Equipment hire | 7,126 | 7,918 |
| | 21,338 | 22,445 |
| | 21,338 | 22,445 |

7 Donations, grants and gifts payable

| | <u>2021</u> | <u>2020</u> |
|---------------------------|--------------|--------------|
| | £ | £ |
| Donations to institutions | 1,652 | 1,610 |
| Gifts to individuals | - | 2,910 |
| | 1,652 | 2,225 |
| | 1,652 | 2,225 |

8 Support costs

| | <u>2021</u> | <u>2020</u> |
|-------------------------|---------------|---------------|
| | £ | £ |
| Administrative expenses | 9,606 | 10,299 |
| Repairs | 796 | 591 |
| Staff costs | 22,608 | 14,621 |
| Depreciation | 14,252 | 14,252 |
| Mortgage interest | 11,994 | 12,884 |
| | 59,256 | 52,647 |
| | 59,256 | 52,647 |

9 Trustees

None of our trustees received remuneration or other benefits from their work with the charity.

As at 31 December 2021, Pastor Jide David Modede who is the spouse to Ms Blessed Salawu a trustee until her resignation on 31 March 2021, used the sum of £72,400; cumulatively £383,662 (2020: £311,262) without the approval of the trustees and some of this money has been spent on his personal activities. This has been stated in the accounts as debtors.

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10 Employees

Number of employees

The average monthly number of employees during the year

| | <u>2021</u> | <u>2020</u> |
|----------------|---------------|---------------|
| | <u>Number</u> | <u>Number</u> |
| Administration | <u>2</u> | <u>1</u> |

There were no employees whose annual emoluments were £60,000 or more.

11 Tangible fixed assets

| | <u>Land and</u> | <u>Fixtures and</u> | <u>Furniture</u> | <u>Total</u> |
|----------------------------|-----------------------|----------------------|----------------------|-----------------------|
| | <u>Buildings</u> | <u>fittings</u> | | |
| Cost or valuation | £ | £ | £ | £ |
| At 1 January 2021 | 712,620 | 60,340 | 10,484 | 783,444 |
| Revaluation | - | - | - | - |
| Additions | - | - | - | - |
| Disposals | - | - | - | - |
| At 31 December 2021 | <u>712,620</u> | <u>60,340</u> | <u>10,484</u> | <u>783,444</u> |
| Depreciation | | | | |
| At 1 January 2021 | 152,026 | 60,340 | 10,484 | 194,345 |
| Charge for the year | 14,252 | - | - | 14,252 |
| At 31 December 2021 | <u>166,278</u> | <u>60,340</u> | <u>10,484</u> | <u>237,102</u> |
| Net book value | | | | |
| At 31 December 2021 | <u>546,342</u> | <u>-</u> | <u>-</u> | <u>546,342</u> |
| At 31 December 2020 | <u>560,594</u> | <u>-</u> | <u>-</u> | <u>560,594</u> |

12 Debtors

| | <u>2021</u> | <u>2020</u> |
|------------------------------|-----------------------|----------------|
| | <u>£</u> | <u>£</u> |
| Other debtors | <u>383,662</u> | 311,262 |
| Taxation and social security | <u>193</u> | - |
| | <u>383,855</u> | <u>311,262</u> |

CHRIST UNITED PENTECOSTAL MINISTRIES LIBERTY HOUSE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

13 Creditors: amounts falling due within one year

| | <u>2021</u> | <u>2020</u> |
|------------------------------|---------------|---------------|
| | £ | £ |
| Mortgage payable | 34,718 | 33,486 |
| Accruals and deferred income | 18,750 | 14,250 |
| Other creditors | 645 | 645 |
| Taxation and social security | - | 173 |
| | 54,113 | 41,004 |

14 Creditors: amounts falling due after more than one year

| | <u>2021</u> | <u>2020</u> |
|------------------|----------------|----------------|
| | £ | £ |
| Mortgage payable | 403,721 | 426,740 |

15 Analysis of net assets between funds

| | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> |
|---|---------------------|-------------------|----------------|
| | <u>funds</u> | <u>funds</u> | <u>funds</u> |
| | £ | £ | £ |
| Fund balance at 31 December 2021 are represented by | | | |
| Tangible fixed assets | 546,341 | - | 546,341 |
| Current assets | 391,540 | - | 391,540 |
| Creditors: amount falling due within one year | (54,113) | - | (54,113) |
| Creditors: amounts falling due after more than one year | (403,721) | - | (403,721) |
| | 480,047 | - | 480,047 |

| | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> |
|----------------------------------|---------------------|-------------------|---------------|
| | <u>funds</u> | <u>funds</u> | <u>funds</u> |
| | £ | £ | £ |
| Unrealised gains included above: | | | |
| On tangible fixed assets | 75,120 | - | 75,120 |
| | 75,120 | - | 75,120 |