

CITY OF GOD CHRISTIAN CENTRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2023

Charity number: 1131100



CITY OF GOD CHRISTIAN CENTRE
(A COMPANY LIMITED BY GUARANTEE)

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

The principal objectives of City of God Christian Centre is the proclamation of the Gospel of Jesus Christ and the advancement of the Christian faith. The charity is also responsible for the promotion and fulfilment of other various charitable causes as the trustees think fit.

The charitable company is limited by guarantee and governed by a Memorandum and Articles of Association. The operations of City of God Christian Centre are administered by a governing body of four members acting as trustees. The Board of trustee provides strategic leadership and also act as a Directors of the Company. There are currently four serving members in the board of Trustees.

Trustees	Victor Onwudili Ijeoma Florence Ogah Micheal Mcenaney Pastor Bright Onoka
Company registered Number	6295641
Charity registered Number	1131100
Registered Headquarters Office	25 Church walk Walker Newcastle Upon Tyne NE6 3DP
Independent examiner	Rich Brother Accountants 222a Camberwell road London. SE5 0ED

CITY OF GOD CHRISTIAN CENTRE' TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2023

REFERENCE AND ADMINSTRATIVE DETAIL OF THE CHARITY, ITS TRUSTEE AND ADVISERS

Information on the reference and administrative details of the charity, it trustees and advisers can found on page 1.

STRUCTURE, ACHIEVEMENTS AND PERFORMANCES

a. Constitution

Our constitution is based on the proclamation of the of Gospel of Jesus Christ as well as the advancement of the Christian faith. The charity is a company limited by guarantee. It is a registered with the charity commission with charity number 1131100 and company registration number 6295641.

b. Method of Appointment or Election of Trustees

Trustees are appointed using the basic skills survey method. Due consideration is given to what is needed to make the Board as effective as can be. Also, care is taken to what is needed to ensure the Board has the right mix of skills and experience to discharge its duties and ensure effective government and management.

c. Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

CITY OF GOD CHRISTIAN CENTRE' TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2023

OBJECTIVES AND ACTIVITIES

a. Objectives and activities

Our services are designed to offer unique spiritual atmosphere of peace and joy as a result of the presence of God. Our services are also unique in effect as every aspect of the services is focussed on releasing God's blessing upon our attendees. Our services are destiny moulding services which take place every Sunday and weekday, where all attendees are taught how to win over the challenges of life and provoke the divine intervention as well as the blessing of God.

City of God Christian Centre is committed to enabling and empowering people in the community to serve and live a godly life their through:

- Affording the knowledge of God to the community at large through evangelistic work and encouraging people to worship with us and seek eternal life salvation through the Lord Jesus Christ
- Working with other churches with similar objectives to achieve greater results in enabling and empowering people through the word of God and in offering practical help and assistance to the needy
- Congregational community and missionary work including offering practical help, advice and assistance to the homeless, unemployed and others that are less able in the society
- Enlightening congregation members and the community at large with the gospel of Jesus Christ through face to face evangelism, weekly Radio and TV broadcast, publication of teaching materials on the worldwide web, face to face bible studies and weekly prayer meetings
- Providing necessary support to new converts to grow and develop in their new found faith through effective pastoral care
- Community wide empowerment projects for the benefit of mankind in the wider community

b. Achievements and performances

Review of activities

The charity continues to carry out his purpose in spreading the gospel of Jesus Christ through regular worship meetings, visiting and praying for the sick for the full restoration of health in spirit, soul and body. The elevation of poverty within our community through our foodbank project continue in year 2021. This has continued to reach more people, working with other social agent agencies with some amazing result including seeing people gaining confidence to return to work.

THE TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30TH JUNE 2023

Overall, the Charity has grown in his activity all year and look forward with great expectation for the future.

Community wide evangelistic and missionary work

We have continued with advancing the Christian religion through TV broadcast (called Life in the word) and through distribution of our church flyers to the local community to encourage people attend our service and become members of our church.

Advancement of the Christian religion

As in previous years, City of God Christian Centre in the course of the year dedicated itself to the advancement of the Christian religion through face to face congregational teachings, community evangelistic and missionary work, publication of teaching materials for public use and in particular spreading the gospel through media and multimedia channels such as TV and the world wide web.

Provision of pastoral care

City of God Christian Centre puts the welfare of its congregation and the community it serves at the heart of its yearly objectives. During the year, City of God Christian Centre in collaboration with the founder and senior pastor organised visits to members' houses who were unable to attend services due to one reason or the other. Also, organise group intercessory prayer for the communities and nations. And, provide advice, assistance and support to the public at large on matters relating to homelessness, unemployment and much more.

Empowering people through joint working relationship with other churches

Through active evangelism and effective networking approach, City of God Christian Centre has over the years managed to form and maintained a meaningful joint working relationship with other ministries that has similar objectives for the purpose of empowering people in the community at large.

Internet Base Outreach

During the year we continued to improve on the services our internet based, COG Grand Radio delivers. The radio has a mission to reach the nations of the world with the Gospel of Jesus Christ. People have been tuning in online and their mobile for news, talk shows, Christian music and messages.

Food Bank

The food bank has successfully been structure as a stand alone charity to cater for the poor.in our society

THE TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2023

The trustees (and the director for the purposes of the Companies Act) present their annual report together with the unaudited financial statements of the City of God Christian Centre (The charity) for the year ended 30th June 2023. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

c. Review of financial position

The financial statements cover the operation of City of God Christian Centre and they have been prepared in accordance with the requirements of the 2005 Statement of Recommended Practice (SORP).

For the year ended 30th June 2023, the financial activities show total incoming resources of £415,858 (2022- £363,741), which comprised of total tithes and offering donations from members. This was spent mainly on charitable activities expenditure amounted to £382,574 (2022-£343,824). We closed the year with a profit of £33,284.

The trustees are responsible for preparing the Trustee's report and the financial statements in accordance with applicable law.

d. Statement of Trustees' responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principle in the Charity SORP;
- Make judgments 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 operation.

THE TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30TH JUNE 2023

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity, hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on and signed on their behalf, by:

.....
Victor Onwudili

.....
Bright Onoka

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED FINANCIAL STATEMENT CITY OF GOD CENTRE

In order to assist City of God Centres to fulfil her duties under the Companies Act 2006, we have prepared for your approval the financial statements of City of God Centres for the year ended 30th June 2023 which comprise the statement of financial activities, the Balance sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

Respective responsibilities of trustees and examiner

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements.

The charity's trustee consider that an audit is not required for this financial statement (under section 43 (2) of the Charity Commission (under section 43(7) (b) of the Act), and to state whether matters have come to our attention.'

Basis of Independent examiner's report

Our examination was carried out in accordance with Charity SORP. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from 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

During our examination, no matter has come to our attention: which indicates that:

- Adequate accounting records have not been kept;
- The financial statements are not in agreement with the accounting records
- We have not received all the information and explanations require for our audit.

Julius Olaogun
Chartered Accountants
RICH BROTHER ACCOUNTANTS LTD
28 CAMBERWELL ROAD LONDON,
SE5 0EN
Date: 25/03/2023

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30TH JUNE 202

		General Funds	Restricted Funds	Total Fund 2023	Total funds 2022
	Note	£	£	£	£
INCOMING RESOURCES					
Incoming resources					
Tithes all giving		385,568		385,568	313,216
Furlough grant	2	-	-	-	-
Gift aid	3	-	-	-	24,639
Paypal Income		30,290	-	30,290	
Food Bank contribution	4		11,521	11,521	25,886
TOTAL INCOMING RESOURCES		415,858	11,521	427,379	363,741
OUTGOING RESOURCES					
Cost of generating funds	5	133,726	-	133,726	100,459
Charitable activities	6	232,546	11,521	244,067	231,374
Government costs	7	16,302		16,302	11,991
				0	
TOTAL RESOURCES EXPENDED		382,574	11,521	394,095	343,824
NET INCOMING/OUTGOING					
RESOURCES B/F TRANSFER		33,284	0	33,284	19,917
Transfer between funds		-	-	-	-
Net incoming/(outgoing) resources		33,284	0	33,254	19,917
NET INCOMING/OUTGOING		33,284	0	33,254	19,917
RESOURCES B/F TRANSFER			-	-	-
Transfer between funds		-	-	-	-
Net incoming/(outgoing) resources		33,284	0	33,254	19,917
for the year			0		19,917
Net movement in Funds		-	-	-	19,917
Balances brought forward at 1 July		277,217	0	277,217	257,300
Funds carried forward at 30 June		310,501	0	310,501	277,217

All the above amounts relate to continuing activities

BALANCE SHEET AS AT 30TH JUNE 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets:	9	115,207	94,177
Total fixed assets:			
CURRENT ASSETS			
Cash at bank and in hand:	10	159,584	163,694
Debtor	11	35,710	19,346
CREDITORS			
Creditor amounts falling due within one year:		-	22,074
Net current assets (liabilities):		195,294	257,380
Total assets less current liabilities		277,217	257,380
Total net Assets (liabilities)		310,501	257,380
FUNDS		2023 £	2022 £
UNRESTRICTED FUNDS:	12	310,501	240,331
General funds			
RESTRICTED FUNDS:			
Building		0	0
		310,501	240,331

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2023

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (Effective 2008) The financial statements were approved by the Board of Directors on.....

SIGNED ON BEHALF OF THE BOARD BY:

Victor Onwudili
Trustee

Bright Onoka
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2023

1.ACCOUNTING POLICIES

Basis of preparation of account

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom Accounting Standard, the Statement of Recommended Practice " Accounting and Reporting by charities" issued in March 2005 (SORP 2005) and the Company Act 2006

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the ground that the charity is small.

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value over the useful economic life of that asset as follows:

Plants & Equipment	-18%
Motor Vehicles	-18%

Taxation

The charity is exempt from Income on its charitable activities but is not exempt from Value added tax

2.INCOME	2023		
	Unrestricted	Restricted	
	£	£	£
Tithes and offering	385,568		385,568
PayPal Income	30,290		30,290
Food bank contribution		11,521	11521
	415,858	11,521	427,379

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2023

3. Gift Aid

no gift aid is receive during this accounting period

3. INVESTMENT INCOME	2023
	£
investment Income	-

4. OTHER INCOMING RESOURCES	2023
	£

5.COST OF GENERATING FUNDS **2023**

	Unrestricted Funds	Restricted Funds	Total Fund
	£	£	£
Publicity, Media and promotion	6,910	-	6,910
Transportation	22,632	-	22,632
Insurance	5,662	-	5,662
Fuel	12,429	-	12,429
Consultancy & Training	8,388	-	8,388
Repair and Maintenance	7,388	-	7,388
Phone & internet	1611	-	1611
Bank charge	533	-	533
Entertainment	8,023		8,023
Utilities	17,440	-	17,440
Sundries	23,243		23,243
Depreciation	6,150	-	6,150
Church administration	13,317		13,317
	133,726	-	133,726

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2023

6. COSTS OF CHARITABLE ACTIVITIES BY FUNDS TYPES

	General	Restricted	2023 Total
	£	£	£
Honorarium	30,609	-	30,609
Rent/lease	63,592		63,592
Salaries	84,236	-	84,236
Food bank		11,521	11,521
Pension	4927		4927
Welfare	19,513	-	19,513
Employer NI	6,345		6,345
Donation	23,546		23,546
	232,768	11,521	244,289

7. GOVERNANCE COSTS

	Unrestricted	Restricted	2023
	funds	funds	Total
			funds
General administrative	14,902	-	14902
Accountancy fees	1,400	-	1,400
Legal and professional costs	-	-	
	16,302	-	16,302

-

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2023

8 STAFF COSTS AND EMOLUMENTS

	2023
Total Staff costs were as follows:	£
Wages and salaries &	84,236
Employer NI	6,345
	<hr/>
	90,581

Particular of employees:

The average number of employees during the year calculated on the basis of full time is 5 for the year. No employee received emolument of more than £60,000 during the period.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2023

9. TANGIBLE FIXED ASSETS

	Building	Van	Church Equipment	Motor Vehicle	Total
	£	£	£	£	£
Cost					
At 1 July 2022	65,000	3,698	16,088	14,391	99,177
Disposal					
Additions	0	-	27,541		22,180
	65,000	3,698	43,629	14,391	121,357
Depreciation					
Charge for the year	0	665	2895	2590	6150
Net Book Value					
At 30 June 2022	65,000	3,033	40,734	11,801	115,207

10. Bank balance	2023
	£
Lloyd account	1747
Hsbc	165
Building	1882
Ttithes	3,306
house account	8,536
Saving account	100,694
Nursery account	303
Mission	19,803
Choir account	648
Men account	2218
Wis (Ex	44
Transfer(Wise)	
barclays london	237
foodbank saving	20,001
	159584

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2023

11. Creditor

2023
£
-

12. FUNDS

UNRETRICTED FUNDS:

12

2023 **2022**
£ **£**

310,501 240,331

General funds

RESTRICTED FUNDS:

Building

0 0

310,501 240,331

13. Company limited by Guarantee

The company is limited by guarantee and no share capital. Every member undertaken to contributes such amount as may be required but not exceeding £10 to the assets of the company on the events of winding up.

14. There is no any post balance sheet events