

DOMINION CHRIST CHURCH

England & Wales - Charity number 1132751

Details

Status Registered

Legal form Previously excepted

Registered 2009-11-17

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

Contact

Address 6 Theobald Crescent
Harrow
HA3 5NB

Phone 07429487518

Email DOMINIONCHRISTCHURCH@YAHOO.CO.UK

Website <http://www.dominionchristchurchlondon.co.uk>

Activities

Objects: THE OBJECTS OF THE TRUST ARE:A THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE VINEYARD CHURCHES UK STATEMENT OF FAITH, VALUES, PRIORITIES, PRACTICES AND LEADERSHIP STANDARDS APPEARING IN THE SCHEDULE HERETO IN THE CITY OF LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;B THE RELIEF OF THE POOR AND NEEDY, THE SICK AND ELDERLY IN [INSERT TOWN] AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;C THE FURTHERANCE OF RELIGIOUS OR SECULAR PUBLIC EDUCATION;D SUCH OTHER CHARITABLE OBJECTS AND FOR THE BENEFIT OF SUCH OTHER CHARITABLE BODIES AND INSTITUTIONS AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION SEE FIT.

Activities: CHURCH SERVICE, PRAYER, PREACHING,BIBLE STUDIES, COMMUNITY SOUP KITCHEN,YOUTH MINISTRY,COUNSELLING, WOMEN FELLOWSHIP AND FUNDRAISING

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** THE CITY OF LONDON
- Brent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£121,807	£118,736	-	-
2024-08-31	£125,650	£127,020	-	-
2023-08-31	£150,119	£145,388	-	-
2022-08-31	£127,721	£124,521	-	-
2021-08-31	£85,102	£78,391	-	-
2020-08-31	£69,151	£61,152	-	-

Trustees

Name	Role	Appointed
Rev GODWIN M AJAEGBU	Chair	
Cynthia Skervin		2016-02-08
Grace Baile		2020-01-13
NKECHINYERE OGBUNACHARA		2011-03-24

DOMINION CHRIST CHURCH

England & Wales - Charity number 1132751

Accounts

DOMINION CHRIST CHURCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2025

CHARITY NUMBER: 1132751

DOMINION CHRIST CHURCH
6 THEOBALD CRESCENT
HARROW
HA3 5NB

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DOMINION CHRIST CHURCH

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST AUGUST 2025**

ADDRESS FOR CORRESPONDENCE

6 THEOBALD CRESCENT
HARROW
HA3 5NB

REGISTERED CHARITY NUMBER

1132751

GOVERNING DOCUMENT

DECLARATION OF TRUST
10TH SEPTEMBER 2009.

TRUSTEES/ DIRECTORS

Rev Godwin M Ajaegbu
Grace Baile
Cynthia Skervin
Nkechinyere Ogbunachara

PRINCIPAL BANKERS

HSBC BANK PLC
8 CANADA SQUARE
LONDON
E14 5HQ

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
CR4 3FH

DOMINION CHRIST CHURCH
TRUSTEES' REPORT
YEAR ENDED 31ST AUGUST 2025

The trustees are pleased to present their report for the year ended 31st August 2025 for the charity, Dominion Christ Church with charity number 1132751.

The Trustees of the charity are: Rev Godwin M Ajaegbu
Grace Baile
Cynthia Skervin
Nkechinyere Ogbunachara

The principal address of the charity is: 6 Theobald Crescent
Harrow
HA3 5NB

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 17TH November 2009 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time . The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

The Organisation continues to successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The church held several conferences during the year that assisted to equip and encourage the members of the community regarding their personal and spiritual development.

FINANCIAL REVIEW

The income of the charity is above £120,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular worship services in the city. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011 the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 14th April 2026 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
DOMINION CHRIST CHURCH

I report on the accounts of the church for the year ended 31st August 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka FICB PMDip
Fresh Fire Organisation
Unit 5, Generator business centre
95 Miles road
Mitcham
Surrey
CR4 3FH

DOMINION CHRIST CHURCH

Statement of Financial Activities for the year ended 31st August 2025

	Note	Unrestricted Funds £	Total Funds 2025 £	2024
Incoming Resources from generated funds				
Donations and Legacies	2	97789	97789	103598
Investment income	3	0	0	0
		97789	97789	103598
<i>Other Income</i>	2			
Gift Aid		24018	24018	22052
		121807	121807	125650
Total Incoming Resources				
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable activities	6	118,586	118,586	127020
Other	4	150	150	
		118,736	118,736	127020
Total Resources Expended				
		3,071	3,071	-1370
Net movement in funds				
Reconciliation of Funds				
Total Funds brought forward		30402	30402	31772
Total Funds carried forward		33,473	33,473	30402

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

DOMINION CHRIST CHURCH
Balance Sheet as at 31st August 2025

	Note	2025	2024
Fixed Assets		£	
Tangible fixed assets	5	30718	27101
		<u>30718</u>	<u>27101</u>
Current Assets			
Cash at bank and in hand		6923	1236
Debtors & prepayments	10	8950	18100
		<u>15873</u>	<u>19336</u>
Creditors: amounts falling due within one year			
Creditors & accruals	8	600	1700
		<u>15273</u>	<u>17636</u>
Net Current Assets			
		45991	44737
Creditors: amounts falling due after more than one year			
Creditors		12518	14335
Unrestricted Funds		<u>33473</u>	<u>30402</u>
TOTAL FUNDS		<u>33473</u>	<u>30402</u>

Approved by the trustees on 14th February 2026 and signed on their behalf by :

The notes on these accounts form part of these accounts

DOMINION CHRIST CHURCH
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2025

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

DOMINION CHRIST CHURCH
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2025

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

DOMINION CHRIST CHURCH
Notes to the accounts for year ended 31st August 2025

2 Donations and Legacies

	Unrestricted Funds £	Total funds 2025 £	2024
Church collections			
Tithes & Offerings	97789	97789	103598
Total	97789	97789	103598
Other Income			
Gift Aid	24018	24018	22052

3 Investment income

	Unrestricted Funds £	Total funds 2025/£	2024/£
Bank Interest	0	0	0

4 Other

	amount £/2025	2024/£
Benevolent giving	150	0
Missions		0
Charity		0
Total	150	0

5 Tangible Fixed Assets

	Property £	Vehicle £	Equipment £	Total 2025 £
Cost				
At 01/09/2024	38700	8500	34563	81763
Additions	0	0	8440	8440
At 31/08/2025	38700	8500	43003	90203
Depreciation				
At 01/09/2024	11610	8499	34553	54662
charge for the year	2709	1	2113	4823
At 31/08/2025	14319	8500	36666	59485
Net Book Value at 31/08/2025	24381	0	6337	30718
Net Book Value at 01/09/2024	27090	1	10	27101

DOMINION CHRIST CHURCH**Notes to the accounts for year ended 31st August 2025****6 Cost of Activities in furtherance of Charity's Objectives**

	2025/£	2024/£
Staff Costs	3000	2366
Depreciation	4823	3870
Direct services costs	1015	29748
Rent & Hall hire	43391	34100
Travel	4155	3975
Motor expenses	550	4280
Insurance	0	885
Professional fees	1800	2150
Accounting services	600	700
Telephone & Internet	232	1190
Training	0	928
Bank charges	619	509
Welfare	18623	18918
Volunteer expenses	12310	5501
Speakers expenses	12000	17900
Repairs	7540	
Rates	1190	
Light & Heat	6738	
Total	118586	127020

There were 3 employees of the charity during the financial year.
All other work was carried out by volunteers during the year.

Trustee Remuneration

No trustee received any remuneration during the financial year.

8 Creditors: amounts falling due within one year	2025/£	2024/£
Creditors	600	1700
9 Creditors: amounts falling due after one year		
Bank loans	12518	14335
10 Debtors and Prepayments	2025/£	2024/£
Debtors	8950	18100

DOMINION CHRIST CHURCH

England & Wales - Charity number 1132751

Accounts

DOMINION CHRIST CHURCH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

DOMINION CHRIST CHURCH

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DOMINION CHRIST CHURCH

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2024**

Trustees	Cynthia Skervin Bishop Godwin M Ajaegbu Nkechinyere Ogbunachara Grace Baile
Charity registered number	1132751
Principal office	6 Theobald Crescent Harrow HA3 5NB
Accountants	Zurish Associates 51 Restons Crescent London SE9 2JD

DOMINION CHRIST CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report together with the financial statements of the Dominion Christ Church for the 1 September 2023 to 31 August 2024.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

Dominion Christ Church is a registered charity, number 1132751, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

DOMINION CHRIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Date: 9 May 2025

DOMINION CHRIST CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2024

Independent examiner's report to the Trustees of Dominion Christ Church ('the Charity')

We report to the charity Trustees on our examination of the accounts of the Charity for the year ended 31 August 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

We report in respect of our examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

We 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 accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our work or for this report.

Signed:

Dated: 9 May 2025

Zurish Associates

DOMINION CHRIST CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:				
Donations and legacies	3	125,650	125,650	150,119
Total income		125,650	125,650	150,119
Expenditure on:				
Charitable activities	4	127,020	127,020	145,388
Total expenditure		127,020	127,020	145,388
Net movement in funds		(1,370)	(1,370)	4,731
Reconciliation of funds:				
Total funds brought forward		31,772	31,772	27,041
Net movement in funds		(1,370)	(1,370)	4,731
Total funds carried forward		30,402	30,402	31,772

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 15 form part of these financial statements.

DOMINION CHRIST CHURCH

**BALANCE SHEET
AS AT 31 AUGUST 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	27,101	30,971
		<u>27,101</u>	<u>30,971</u>
Current assets			
Debtors	9	18,100	18,100
Cash at bank and in hand		1,236	3,102
		<u>19,336</u>	<u>21,202</u>
Creditors: amounts falling due within one year	10	(1,700)	(1,250)
		<u>17,636</u>	<u>19,952</u>
Net current assets		<u>17,636</u>	<u>19,952</u>
Total assets less current liabilities		<u>44,737</u>	<u>50,923</u>
Creditors: amounts falling due after more than one year	11	(14,335)	(19,151)
Net assets excluding pension asset		<u>30,402</u>	<u>31,772</u>
Total net assets		<u><u>30,402</u></u>	<u><u>31,772</u></u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		30,402	31,772
Total funds		<u><u>30,402</u></u>	<u><u>31,772</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Date: 9 May 2025

The notes on pages 7 to 15 form part of these financial statements.

DOMINION CHRIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. General information

Dominion Christ Church is a charity registered in England with the Charity Commission.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Dominion Christ Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Short-term leasehold property	-	10%
Motor vehicles	-	25%
Office equipment	-	25%

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 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 Charity and which have not been designated for other purposes.

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	103,598	103,598
Gift aid	22,052	22,052
	125,650	125,650
	125,650	125,650
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	128,601	128,601
Gift aid	21,518	21,518
	150,119	150,119
	150,119	150,119

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Direct costs	127,020	127,020
	127,020	127,020
	127,020	127,020
	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Direct costs	145,388	145,388
	145,388	145,388
	145,388	145,388

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

5. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Total funds 2024 £
Church services	127,020	127,020

	<i>Activities undertaken directly 2023 £</i>	<i>Total funds 2023 £</i>
Church services	145,388	145,388

Analysis of direct costs

	Church services 2024 £	Total funds 2024 £
Staff costs	2,366	2,366
Depreciation	3,870	3,870
Direct service costs	29,748	29,748
Rent & hall hire	34,100	34,100
Travel	3,975	3,975
Motor expenses	4,280	4,280
Insurance	885	885
Legal & prof. fees	2,150	2,150
Accountancy	700	700
Media & telecoms	1,190	1,190
Training	928	928
Bank interest	509	509
Welfare	18,918	18,918
Volunteer expenses	5,501	5,501
Honorarium	17,900	17,900
	127,020	127,020

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Church services 2023 £</i>	<i>Total funds 2023 £</i>
Staff costs	7,770	7,770
Depreciation	3,870	3,870
Direct service costs	31,500	31,500
Rent & hall hire	32,578	32,578
Travel	3,222	3,222
Motor expenses	5,850	5,850
Insurance	578	578
Legal & prof. fees	3,605	3,605
Accountancy	700	700
Media & telecoms	1,441	1,441
Training	2,488	2,488
Bank interest	651	651
Welfare	21,748	21,748
Volunteer expenses	5,387	5,387
Honorarium	24,000	24,000
	145,388	145,388
	145,388	145,388

6. Staff costs

	2024 £	2023 £
Wages and salaries	2,366	7,770
	2,366	7,770
	2,366	7,770

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Administrative	1	1
	1	1
	1	1

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

6. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NILnil).

During the year ended 31 August 2024, no Trustee expenses have been incurred (2023 - £NIL).

8. Tangible fixed assets

	Short-term leasehold property £	Motor vehicles £	Office equipment £	Total £
Cost or valuation				
At 1 September 2023	38,700	8,500	34,563	81,763
At 31 August 2024	<u>38,700</u>	<u>8,500</u>	<u>34,563</u>	<u>81,763</u>
Depreciation				
At 1 September 2023	7,740	8,499	34,553	50,792
Charge for the year	3,870	-	-	3,870
At 31 August 2024	<u>11,610</u>	<u>8,499</u>	<u>34,553</u>	<u>54,662</u>
Net book value				
At 31 August 2024	<u>27,090</u>	<u>1</u>	<u>10</u>	<u>27,101</u>
At 31 August 2023	<u>30,960</u>	<u>1</u>	<u>10</u>	<u>30,971</u>

9. Debtors

	2024 £	2023 £
Due within one year		
Prepayments and accrued income	18,100	18,100
	<u>18,100</u>	<u>18,100</u>

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

10. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,700	1,250

11. Creditors: Amounts falling due after more than one year

	2024	2023
	£	£
Bank loans	14,335	19,151

The unsecured loan is in respect of business bounce back loan.

12. Financial instruments

	2024	2023
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	1,236	3,102

Financial assets measured at fair value through income and expenditure comprise cash and cash equivalents.

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

13. Summary of funds

Summary of funds - current year

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
General funds	<u>31,772</u>	<u>125,650</u>	<u>(127,020)</u>	<u>30,402</u>

Summary of funds - prior year

	<i>Balance at 1 September 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2023 £</i>
General funds	<u>27,041</u>	<u>150,119</u>	<u>(145,388)</u>	<u>31,772</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	27,101	27,101
Current assets	19,336	19,336
Creditors due within one year	(1,700)	(1,700)
Creditors due in more than one year	(14,335)	(14,335)
Total	<u>30,402</u>	<u>30,402</u>

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	30,971	30,971
Current assets	21,202	21,202
Creditors due within one year	(1,250)	(1,250)
Creditors due in more than one year	(19,151)	(19,151)
Total	<u>31,772</u>	<u>31,772</u>

15. Trustees' personal guarantees

Each trustee of the charity undertakes to contribute to the assets of the charity in the event of it being wound up while they are a member, or within one year after they cease to be a trustee, such amount as may be required, not exceeding £1, for the debts and liabilities contracted before they ceased to be a trustee.

DOMINION CHRIST CHURCH

England & Wales - Charity number 1132751

Accounts

DOMINION CHRIST CHURCH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

DOMINION CHRIST CHURCH

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DOMINION CHRIST CHURCH

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2023**

Trustees	Cynthia Skervin Bishop Godwin M Ajaegbu Nkechinyere Ogbunachara Grace Baile
Charity registered number	1132751
Principal office	6 Theobald Crescent Harrow HA3 5NB
Accountants	Zurish Associates 312 High Road Tottenham London N15 4BN

DOMINION CHRIST CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report together with the financial statements of the Dominion Christ Church for the 1 September 2022 to 31 August 2023.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

Dominion Christ Church is a registered charity, number 1132751, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

DOMINION CHRIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:
Date: 17 October 2023

DOMINION CHRIST CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2023

Independent examiner's report to the Trustees of Dominion Christ Church ('the Charity')

We report to the charity Trustees on our examination of the accounts of the Charity for the year ended 31 August 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

We report in respect of our examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

We 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 accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our work or for this report.

Signed:

Dated: 17 October 2023

Zurish Associates

DOMINION CHRIST CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:				
Donations and legacies	3	150,119	150,119	127,721
Total income		<u>150,119</u>	<u>150,119</u>	<u>127,721</u>
Expenditure on:				
Charitable activities	4	145,388	145,388	124,521
Total expenditure		<u>145,388</u>	<u>145,388</u>	<u>124,521</u>
Net movement in funds		<u>4,731</u>	<u>4,731</u>	<u>3,200</u>
Reconciliation of funds:				
Total funds brought forward		27,041	27,041	23,841
Net movement in funds		4,731	4,731	3,200
Total funds carried forward		<u>31,772</u>	<u>31,772</u>	<u>27,041</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 15 form part of these financial statements.

DOMINION CHRIST CHURCH

**BALANCE SHEET
AS AT 31 AUGUST 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	30,971	34,841
		<u>30,971</u>	<u>34,841</u>
Current assets			
Debtors	9	18,100	15,400
Cash at bank and in hand		3,102	1,874
		<u>21,202</u>	<u>17,274</u>
Creditors: amounts falling due within one year	10	(1,250)	(1,250)
Net current assets		<u>19,952</u>	<u>16,024</u>
Total assets less current liabilities		<u>50,923</u>	<u>50,865</u>
Creditors: amounts falling due after more than one year	11	(19,151)	(23,824)
Net assets excluding pension asset		<u>31,772</u>	<u>27,041</u>
Total net assets		<u><u>31,772</u></u>	<u><u>27,041</u></u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		31,772	27,041
Total funds		<u><u>31,772</u></u>	<u><u>27,041</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Date: 17 October 2023

The notes on pages 7 to 15 form part of these financial statements.

DOMINION CHRIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. General information

Dominion Christ Church is a charity registered in England with the Charity Commission.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Dominion Christ Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Short-term leasehold property	-	10%
Motor vehicles	-	25%
Office equipment	-	25%

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 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 Charity and which have not been designated for other purposes.

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	128,601	128,601
Gift aid	21,518	21,518
	150,119	150,119
	150,119	150,119
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	97,056	97,056
Gift aid	30,665	30,665
	127,721	127,721
	127,721	127,721

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £
Direct costs	145,388	145,388
	145,388	145,388
	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Direct costs	124,521	124,521
	124,521	124,521

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

5. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Total funds 2023 £
Church services	145,388	145,388

	<i>Activities undertaken directly 2022 £</i>	<i>Total funds 2022 £</i>
Church services	124,521	124,521

Analysis of direct costs

	Church services 2023 £	Total funds 2023 £
Staff costs	7,770	7,770
Depreciation	3,870	3,870
Direct service costs	31,500	31,500
Rent & hall hire	32,578	32,578
Travel	3,222	3,222
Motor expenses	5,850	5,850
Insurance	578	578
Legal & prof. fees	3,605	3,605
Accountancy	700	700
Media & telecoms	1,441	1,441
Training	2,488	2,488
Bank interest	651	651
Welfare	21,748	21,748
Volunteer expenses	5,387	5,387
Honorarium	24,000	24,000
	145,388	145,388

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Church services 2022 £</i>	<i>Total funds 2022 £</i>
Staff costs	7,025	7,025
Depreciation	6,526	6,526
Direct service costs	24,980	24,980
Rent & hall hire	30,988	30,988
Travel	6,285	6,285
Motor expenses	4,951	4,951
Insurance	458	458
Legal & prof. fees	3,500	3,500
Accountancy	700	700
Media & telecoms	6,902	6,902
Training	1,780	1,780
Bank interest	155	155
Welfare	10,779	10,779
Volunteer expenses	4,982	4,982
Honorarium	14,510	14,510
	124,521	124,521
	124,521	124,521

6. Staff costs

	2023 £	2022 £
Wages and salaries	7,770	7,025
	7,770	7,025
	7,770	7,025

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Administrative	1	2
	1	2
	1	2

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

6. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NILnil).

During the year ended 31 August 2023, no Trustee expenses have been incurred (2022 - £NIL).

8. Tangible fixed assets

	Short-term leasehold property £	Motor vehicles £	Office equipment £	Total £
Cost or valuation				
At 1 September 2022	38,700	8,500	34,563	81,763
At 31 August 2023	<u>38,700</u>	<u>8,500</u>	<u>34,563</u>	<u>81,763</u>
Depreciation				
At 1 September 2022	3,870	8,499	34,553	46,922
Charge for the year	3,870	-	-	3,870
At 31 August 2023	<u>7,740</u>	<u>8,499</u>	<u>34,553</u>	<u>50,792</u>
Net book value				
At 31 August 2023	<u>30,960</u>	<u>1</u>	<u>10</u>	<u>30,971</u>
At 31 August 2022	<u>34,830</u>	<u>1</u>	<u>10</u>	<u>34,841</u>

9. Debtors

	2023 £	2022 £
Due within one year		
Prepayments and accrued income	18,100	15,400
	<u>18,100</u>	<u>15,400</u>

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

10. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,250	1,250

11. Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Bank loans	19,151	23,824

The unsecured loan is in respect of business bounce back loan.

12. Financial instruments

	2023	2022
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	3,102	1,874

Financial assets measured at fair value through income and expenditure comprise cash and cash equivalents.

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

13. Summary of funds

Summary of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
General funds	<u>27,041</u>	<u>150,119</u>	<u>(145,388)</u>	<u>31,772</u>

Summary of funds - prior year

	<i>Balance at 1 September 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2022 £</i>
General funds	<u>23,841</u>	<u>127,721</u>	<u>(124,521)</u>	<u>27,041</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	30,971	30,971
Current assets	21,202	21,202
Creditors due within one year	(1,250)	(1,250)
Creditors due in more than one year	(19,151)	(19,151)
Total	<u>31,772</u>	<u>31,772</u>

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	34,841	34,841
Current assets	17,274	17,274
Creditors due within one year	(1,250)	(1,250)
Creditors due in more than one year	(23,824)	(23,824)
Total	<u>27,041</u>	<u>27,041</u>

15. Trustees' personal guarantees

Each trustee of the charity undertakes to contribute to the assets of the charity in the event of it being wound up while they are a member, or within one year after they cease to be a trustee, such amount as may be required, not exceeding £1, for the debts and liabilities contracted before they ceased to be a trustee.

DOMINION CHRIST CHURCH

England & Wales - Charity number 1132751

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DOMINION CHRIST CHURCH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

DOMINION CHRIST CHURCH

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DOMINION CHRIST CHURCH

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2022**

Trustees Cynthia Skervin
 Bishop Godwin M Ajaegbu
 Nkechinyere Ogbunachara
 Grace Baile

**Charity registered
number** 1132751

Principal office 6 Theobald Crescent
 Harrow
 HA3 5NB

Accountants Zurish Associates
 312 High Road
 Tottenham
 London
 N15 4BN

DOMINION CHRIST CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report together with the financial statements of the Dominion Christ Church for the 1 September 2021 to 31 August 2022.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

Dominion Christ Church is a registered charity, number 1132751, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

DOMINION CHRIST CHURCH

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
Bishop Godwin M Ajaegbu

Date: 30 January 2023

DOMINION CHRIST CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2022

Independent examiner's report to the Trustees of Dominion Christ Church ('the Charity')

We report to the charity Trustees on our examination of the accounts of the Charity for the year ended 31 August 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

We report in respect of our examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

We 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 accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our work or for this report.

Signed:

Dated: 30 January 2023

Zurish Associates

DOMINION CHRIST CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from:				
Donations and legacies	3	127,721	127,721	85,102
Total income		127,721	127,721	85,102
Expenditure on:				
Charitable activities	4	124,521	124,521	78,391
Total expenditure		124,521	124,521	78,391
Net movement in funds		3,200	3,200	6,711
Reconciliation of funds:				
Total funds brought forward		23,841	23,841	17,130
Net movement in funds		3,200	3,200	6,711
Total funds carried forward		27,041	27,041	23,841

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 15 form part of these financial statements.

DOMINION CHRIST CHURCH

**BALANCE SHEET
AS AT 31 AUGUST 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	34,841	41,367
		34,841	41,367
Current assets			
Debtors	9	15,400	7,528
Cash at bank and in hand		1,874	1,196
		17,274	8,724
Creditors: amounts falling due within one year	10	(1,250)	(1,250)
		16,024	7,474
Net current assets		16,024	7,474
Total assets less current liabilities		50,865	48,841
Creditors: amounts falling due after more than one year	11	(23,824)	(25,000)
Net assets excluding pension asset		27,041	23,841
Total net assets		27,041	23,841
Charity funds			
Restricted funds		-	-
Unrestricted funds		27,041	23,841
Total funds		27,041	23,841

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Bishop Godwin M Ajaegbu

Date: 30 January 2023

The notes on pages 7 to 15 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

1. General information

Dominion Christ Church is a charity registered in England with the Charity Commission.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Dominion Christ Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Short-term leasehold property	-	10%
Motor vehicles	-	25%
Office equipment	-	25%

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 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 Charity and which have not been designated for other purposes.

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	97,056	97,056
Gift aid	30,665	30,665
	127,721	127,721
	127,721	127,721
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	69,851	69,851
Gift aid	15,251	15,251
	85,102	85,102
	85,102	85,102

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £
Direct costs	124,521	124,521
	124,521	124,521
	<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Direct costs	78,391	78,391
	78,391	78,391

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £
Church services	124,521	124,521

	<i>Activities undertaken directly 2021 £</i>	<i>Total funds 2021 £</i>
Church services	78,391	78,391

Analysis of direct costs

	Church services 2022 £	Total funds 2022 £
Staff costs	7,025	7,025
Depreciation	6,526	6,526
Direct service costs	24,980	24,980
Rent & hall hire	30,988	30,988
Travel	6,285	6,285
Motor expenses	4,951	4,951
Insurance	458	458
Legal & prof. fees	3,500	3,500
Accountancy	700	700
Media & telecoms	6,902	6,902
Training	1,780	1,780
Bank interest	155	155
Welfare	10,779	10,779
Volunteer expenses	4,982	4,982
Honorarium	14,510	14,510
	124,521	124,521

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Church services 2021 £</i>	<i>Total funds 2021 £</i>
Staff costs	9,087	9,087
Depreciation	2,656	2,656
Direct service costs	12,125	12,125
Rent & hall hire	25,400	25,400
Travel	2,350	2,350
Motor expenses	3,318	3,318
Insurance	253	253
Legal & prof. fees	2,150	2,150
Accountancy	700	700
Media & telecoms	5,228	5,228
Training	1,150	1,150
Welfare	6,895	6,895
Volunteer expenses	2,829	2,829
Honorarium	4,250	4,250
	78,391	78,391

6. Staff costs

	2022 £	2021 £
Wages and salaries	7,025	9,087
	7,025	9,087

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Administrative	-	2
	-	2

No employee received remuneration amounting to more than £60,000 in either year.

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NILnil).

During the year ended 31 August 2022, no Trustee expenses have been incurred (2021 - £NIL).

8. Tangible fixed assets

	Short-term leasehold property £	Motor vehicles £	Office equipment £	Total £
Cost or valuation				
At 1 September 2021	38,700	8,500	34,563	81,763
Disposals	(3,870)	-	-	(3,870)
At 31 August 2022	<u>34,830</u>	<u>8,500</u>	<u>34,563</u>	<u>77,893</u>
Depreciation				
At 1 September 2021	-	8,499	31,897	40,396
Charge for the year	-	-	2,656	2,656
At 31 August 2022	<u>-</u>	<u>8,499</u>	<u>34,553</u>	<u>43,052</u>
Net book value				
At 31 August 2022	<u>34,830</u>	<u>1</u>	<u>10</u>	<u>34,841</u>
At 31 August 2021	<u>38,700</u>	<u>1</u>	<u>2,666</u>	<u>41,367</u>

9. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	15,400	7,528
	<u>15,400</u>	<u>7,528</u>

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

10. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Accruals and deferred income	1,250	<i>1,250</i>

11. Creditors: Amounts falling due after more than one year

	2022	<i>2021</i>
	£	£
Bank loans	23,824	<i>25,000</i>

The unsecured loan is in respect of business bounce back loan.

12. Financial instruments

	2022	<i>2021</i>
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	1,874	<i>1,196</i>

Financial assets measured at fair value through income and expenditure comprise cash and cash equivalents.

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

13. Summary of funds

Summary of funds - current year

	Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
General funds	<u>23,841</u>	<u>127,721</u>	<u>(124,521)</u>	<u>27,041</u>

Summary of funds - prior year

	<i>Balance at 1 September 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2021 £</i>
General funds	<u>17,130</u>	<u>85,102</u>	<u>(78,391)</u>	<u>23,841</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	34,841	34,841
Current assets	17,274	17,274
Creditors due within one year	(1,250)	(1,250)
Creditors due in more than one year	(23,824)	(23,824)
Total	<u>27,041</u>	<u>27,041</u>

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	41,367	41,367
Current assets	8,724	8,724
Creditors due within one year	(1,250)	(1,250)
Creditors due in more than one year	(25,000)	(25,000)
Total	<u>23,841</u>	<u>23,841</u>

15. Trustees' personal guarantees

Each trustee of the charity undertakes to contribute to the assets of the charity in the event of it being wound up while they are a member, or within one year after they cease to be a trustee, such amount as may be required, not exceeding £1, for the debts and liabilities contracted before they ceased to be a trustee.

DOMINION CHRIST CHURCH

England & Wales - Charity number 1132751

Accounts

DOMINION CHRIST CHURCH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

DOMINION CHRIST CHURCH

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DOMINION CHRIST CHURCH

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2021**

Trustees Cynthia Skervin
 Bishop Godwin M Ajaegbu
 Nkechinyere Ogbunachara
 Grace Baile

**Charity registered
number** 1132751

Principal office 6 Theobald Crescent
 Harrow
 HA3 5NB

Accountants Zurish Associates
 312 High Road
 Tottenham
 London
 N15 4BN

DOMINION CHRIST CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their annual report together with the financial statements of the Dominion Christ Church for the 1 September 2020 to 31 August 2021.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

Dominion Christ Church is a registered charity, number 1132751, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

DOMINION CHRIST CHURCH

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
Bishop Godwin M Ajaegbu

Date: 16 October 2021

DOMINION CHRIST CHURCH

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2021**

Independent examiner's report to the Trustees of Dominion Christ Church ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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 accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 16 October 2021

Samson Okereke

FFA

DOMINION CHRIST CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:				
Donations and legacies	3	85,102	85,102	69,142
Interest income		-	-	9
Total income		<u>85,102</u>	<u>85,102</u>	<u>69,151</u>
Expenditure on:				
Charitable activities	4	78,391	78,391	61,152
Total expenditure		<u>78,391</u>	<u>78,391</u>	<u>61,152</u>
Net movement in funds		<u>6,711</u>	<u>6,711</u>	<u>7,999</u>
Reconciliation of funds:				
Total funds brought forward		17,130	17,130	9,131
Net movement in funds		6,711	6,711	7,999
Total funds carried forward		<u>23,841</u>	<u>23,841</u>	<u>17,130</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 15 form part of these financial statements.

DOMINION CHRIST CHURCH

**BALANCE SHEET
AS AT 31 AUGUST 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	41,367	5,323
		41,367	5,323
Current assets			
Debtors	9	7,528	5,000
Cash at bank and in hand		1,196	32,307
		8,724	37,307
Creditors: amounts falling due within one year	10	(1,250)	(500)
		7,474	36,807
Net current assets		7,474	36,807
Total assets less current liabilities		48,841	42,130
Creditors: amounts falling due after more than one year	11	(25,000)	(25,000)
Net assets excluding pension asset		23,841	17,130
Total net assets		23,841	17,130
Charity funds			
Restricted funds		-	-
Unrestricted funds		23,841	17,130
Total funds		23,841	17,130

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Bishop Godwin M Ajaegbu

Date: 16 October 2021

The notes on pages 7 to 15 form part of these financial statements.

DOMINION CHRIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. General information

Dominion Christ Church is a charity registered in England with the Charity Commission.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Dominion Christ Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Short-term leasehold property	-	10%
Motor vehicles	-	25%
Office equipment	-	25%

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 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 Charity and which have not been designated for other purposes.

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	69,851	69,851
Gift aid	15,251	15,251
	85,102	85,102
	85,102	85,102
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	58,886	58,886
Gift aid	10,256	10,256
	69,142	69,142
	69,142	69,142

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £
Direct costs	78,391	78,391
	78,391	78,391
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Direct costs	61,152	61,152
	61,152	61,152

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

5. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Total funds 2021 £
Church services	78,391	78,391

	<i>Activities undertaken directly 2020 £</i>	<i>Total funds 2020 £</i>
Church services	61,152	61,152

Analysis of direct costs

	Church services 2021 £	Total funds 2021 £
Staff costs	9,087	9,087
Depreciation	2,656	2,656
Direct service costs	12,125	12,125
Rent & hall hire	25,400	25,400
Travel	2,350	2,350
Motor expenses	3,318	3,318
Insurance	253	253
Legal & prof. fees	2,150	2,150
Accountancy	700	700
Media & telecoms	5,228	5,228
Training	1,150	1,150
Welfare	6,895	6,895
Volunteer expenses	2,829	2,829
Honorarium	4,250	4,250
	78,391	78,391

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Church services 2020 £</i>	<i>Total funds 2020 £</i>
Staff costs	6,480	6,480
Depreciation	2,656	2,656
Direct service costs	8,949	8,949
Rent & hall hire	20,400	20,400
Travel	2,495	2,495
Motor expenses	2,189	2,189
Insurance	200	200
Legal & prof. fees	2,100	2,100
Accountancy	450	450
Media & telecoms	3,849	3,849
Training	798	798
Welfare	3,717	3,717
Volunteer expenses	1,574	1,574
Honorarium	5,295	5,295
	61,152	61,152
	61,152	61,152

6. Staff costs

	2021 £	<i>2020 £</i>
Wages and salaries	9,087	6,480
	9,087	6,480
	9,087	6,480

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	<i>2020 No.</i>
Administrative	2	1
	2	1
	2	1

No employee received remuneration amounting to more than £60,000 in either year.

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £nil).

During the year ended 31 August 2021, no Trustee expenses have been incurred (2020 - £NIL).

8. Tangible fixed assets

	Short-term leasehold property £	Motor vehicles £	Office equipment £	Total £
Cost or valuation				
At 1 September 2020	-	8,500	34,563	43,063
Additions	38,700	-	-	38,700
At 31 August 2021	38,700	8,500	34,563	81,763
Depreciation				
At 1 September 2020	-	8,499	29,241	37,740
Charge for the year	-	-	2,656	2,656
At 31 August 2021	-	8,499	31,897	40,396
Net book value				
At 31 August 2021	38,700	1	2,666	41,367
At 31 August 2020	-	1	5,322	5,323

9. Debtors

	2021 £	2020 £
Due within one year		
Prepayments and accrued income	7,528	5,000
	7,528	5,000

10. Creditors: Amounts falling due within one year

2021 2020

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

10. Creditors: Amounts falling due within one year (continued)

	2021	<i>2020</i>
	£	£
	£	£
Accruals and deferred income	1,250	<i>500</i>

11. Creditors: Amounts falling due after more than one year

	2021	<i>2020</i>
	£	£
Bank loans	25,000	<i>25,000</i>

The unsecured loan is in respect of business bounce back loan.

12. Financial instruments

	2021	<i>2020</i>
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	1,196	<i>32,307</i>

Financial assets measured at fair value through income and expenditure comprise cash and cash equivalents.

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

13. Summary of funds

Summary of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Balance at 31 August 2021 £
General funds	<u>17,130</u>	<u>85,102</u>	<u>(78,391)</u>	<u>23,841</u>

Summary of funds - prior year

	<i>Balance at 1 September 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2020 £</i>
General funds	<u>9,131</u>	<u>69,151</u>	<u>(61,152)</u>	<u>17,130</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	41,367	41,367
Current assets	8,724	8,724
Creditors due within one year	(1,250)	(1,250)
Creditors due in more than one year	(25,000)	(25,000)
Total	<u>23,841</u>	<u>23,841</u>

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	5,323	5,323
Current assets	37,307	37,307
Creditors due within one year	(500)	(500)
Creditors due in more than one year	(25,000)	(25,000)
Total	<u>17,130</u>	<u>17,130</u>

15. Trustees' personal guarantees

Each trustee of the charity undertakes to contribute to the assets of the charity in the event of it being wound up while they are a member, or within one year after they cease to be a trustee, such amount as may be required, not exceeding £1, for the debts and liabilities contracted before they ceased to be a trustee.

DOMINION CHRIST CHURCH

England & Wales - Charity number 1132751

Accounts

DOMINION CHRIST CHURCH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 AUGUST 2020

DOMINION CHRIST CHURCH

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Notes to the financial statements	7 - 15

DOMINION CHRIST CHURCH

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 31 AUGUST 2020**

Trustees Cynthia Skervin
 Bishop Godwin M Ajaegbu
 Nkechinyere Ogbunachara
 Grace Baile

**Charity registered
number** 1132751

Principal office 6 Theobald Crescent
 Harrow
 HA3 5NB

Accountants Zurish Associates
 312 High Road
 Tottenham
 London
 N15 4BN

DOMINION CHRIST CHURCH

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 AUGUST 2020

The Trustees present their annual report together with the financial statements of the Dominion Christ Church for the period 5 September 2019 to 31 August 2020.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

The enquiries made by the Trustees included considerations of COVID-19 pandemic which had brought significant operational disruption to both business and society in general since the first quarter of the year 2020. The charity continues to monitor the how the pandemic affects its operations to ensure that appropriate actions are taken as the need arises. The uncertainties surrounding the pandemic has continued up to the date of signing these financial statements but there has not been a material impact on the financial statements or the ability of the charity to continue as a going concern.

Structure, governance and management

a. Constitution

Dominion Christ Church is a registered charity, number 1132751, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

DOMINION CHRIST CHURCH

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2020**

Statement of Trustees' responsibilities

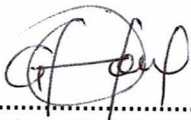
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Bishop Godwin M Ajaegbu

Date: 23 December 2020



DOMINION CHRIST CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 31 AUGUST 2020

Independent examiner's report to the Trustees of Dominion Christ Church ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 31 August 2020.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

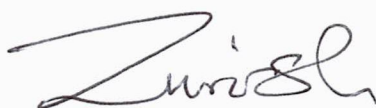
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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 accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 23 December 2020

Samson Okereke

FFA

DOMINION CHRIST CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 AUGUST 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
Donations and legacies	3	69,142	69,142	61,796
Interest income		9	9	-
Total income		<u>69,151</u>	<u>69,151</u>	<u>61,796</u>
Expenditure on:				
Charitable activities	4	61,152	61,152	59,328
Total expenditure		<u>61,152</u>	<u>61,152</u>	<u>59,328</u>
Net movement in funds		<u>7,999</u>	<u>7,999</u>	<u>2,468</u>
Reconciliation of funds:				
Total funds brought forward		9,131	9,131	6,663
Net movement in funds		7,999	7,999	2,468
Total funds carried forward		<u>17,130</u>	<u>17,130</u>	<u>9,131</u>

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 7 to 15 form part of these financial statements.

DOMINION CHRIST CHURCH

**BALANCE SHEET
AS AT 31 AUGUST 2020**

	Note	31 August 2020 £	4 September 2019 £
Fixed assets			
Tangible assets	8	5,323	7,979
		<u>5,323</u>	<u>7,979</u>
Current assets			
Debtors	9	5,000	-
Cash at bank and in hand		32,307	1,742
		<u>37,307</u>	<u>1,742</u>
Creditors: amounts falling due within one year	10	(500)	(590)
Net current assets		<u>36,807</u>	<u>1,152</u>
Total assets less current liabilities		<u>42,130</u>	<u>9,131</u>
Creditors: amounts falling due after more than one year	11	(25,000)	-
Net assets excluding pension asset		<u>17,130</u>	<u>9,131</u>
Total net assets		<u><u>17,130</u></u>	<u><u>9,131</u></u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		17,130	9,131
Total funds		<u><u>17,130</u></u>	<u><u>9,131</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Bishop Godwin M Ajaegbu

Date: 23 December 2020

The notes on pages 7 to 15 form part of these financial statements.

DOMINION CHRIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2020

1. General information

Dominion Christ Church is a charity registered in England with the Charity Commission.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Dominion Christ Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

DOMINION CHRIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2020

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	25%
Office equipment	-	25%

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 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 Charity and which have not been designated for other purposes.

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2020**

3. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £
Donations	58,886	58,886
Gift aid	10,256	10,256
	<u>69,142</u>	<u>69,142</u>

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations	51,871	51,871
Gift aid	9,925	9,925
	<u>61,796</u>	<u>61,796</u>

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Total funds 2020 £
Direct costs	<u>61,152</u>	<u>61,152</u>

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Direct costs	<u>59,328</u>	<u>59,328</u>

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2020**

5. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Total funds 2020 £
Church services	61,152	61,152

	<i>Activities undertaken directly 2019 £</i>	<i>Total funds 2019 £</i>
Church services	59,328	59,328

Analysis of direct costs

	Church services 2020 £	Total funds 2020 £
Staff costs	6,480	6,480
Depreciation	2,656	2,656
Direct service costs	8,949	8,949
Rent & hall hire	20,400	20,400
Travel	2,495	2,495
Motor expenses	2,189	2,189
Insurance	200	200
Legal & prof. fees	2,100	2,100
Accountancy	450	450
Media & telecoms	3,849	3,849
Training	798	798
Welfare	3,717	3,717
Volunteer expenses	1,574	1,574
Honorarium	5,295	5,295
	<u>61,152</u>	<u>61,152</u>

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2020**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Church services 2019 £</i>	<i>Total funds 2019 £</i>
Staff costs	6,443	6,443
Depreciation	6,316	6,316
Direct service costs	2,520	2,520
Rent & hall hire	30,735	30,735
Motor expenses	2,890	2,890
Insurance	262	262
Accountancy	450	450
Media & telecoms	2,593	2,593
Training	601	601
Bank charges	93	93
Welfare	2,540	2,540
Honorarium	3,885	3,885
	<u>59,328</u>	<u>59,328</u>

6. Staff costs

	2020 £	2019 £
Wages and salaries	6,480	6,443
	<u>6,480</u>	<u>6,443</u>

The average number of persons employed by the Charity during the period was as follows:

	2020 No.	2019 No.
Administrative	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2020**

7. Trustees' remuneration and expenses

During the period, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. This is for the purpose of the administration of the weekly activities of the Charity. The value of Trustees' remuneration and other benefits was as follows:

		2020 £	2019 £
Bishop Godwin M Ajaegbu	Remuneration	6,480	6,443

During the period ended 31 August 2020, no Trustee expenses have been incurred (2019 - £NIL).

8. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost or valuation			
At 5 September 2019	8,500	34,563	43,063
At 31 August 2020	8,500	34,563	43,063
Depreciation			
At 5 September 2019	8,499	26,585	35,084
Charge for the period	-	2,656	2,656
At 31 August 2020	8,499	29,241	37,740
Net book value			
At 31 August 2020	1	5,322	5,323
At 4 September 2019	1	7,978	7,979

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2020**

9. Debtors

	31 August 2020	<i>4 September 2019</i>
	£	£
Due within one year		
Prepayments and accrued income	5,000	-
	<u>5,000</u>	<u>-</u>

10. Creditors: Amounts falling due within one year

	31 August 2020	<i>4 September 2019</i>
	£	£
Accruals and deferred income	500	590
	<u>500</u>	<u>590</u>

11. Creditors: Amounts falling due after more than one year

	31 August 2020	<i>4 September 2019</i>
	£	£
Bank loans	25,000	-
	<u>25,000</u>	<u>-</u>

The unsecured loan is in respect of business bounce back loan.

12. Financial instruments

	31 August 2020	<i>4 September 2019</i>
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	32,307	1,742
	<u>32,307</u>	<u>1,742</u>

Financial assets measured at fair value through income and expenditure comprise cash and cash equivalents.

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**NOTES TO THE FINANCIAL STATEMENTS
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13. Summary of funds

Summary of funds - current period

	Balance at 5 September 2019 £	Income £	Expenditure £	Balance at 31 August 2020 £
General funds	9,131	69,151	(61,152)	17,130

Summary of funds - prior period

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 31 August 2020 £	Total funds 31 August 2020 £
Tangible fixed assets	5,323	5,323
Current assets	37,307	37,307
Creditors due within one year	(500)	(500)
Creditors due in more than one year	(25,000)	(25,000)
Total	17,130	17,130

Analysis of net assets between funds - prior period

	Unrestricted funds 4 September 2019 £	Total funds 4 September 2019 £
Tangible fixed assets	7,979	7,979
Current assets	1,742	1,742
Creditors due within one year	(590)	(590)
Total	9,131	9,131

DOMINION CHRIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
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15. Trustees' personal guarantees

Each trustee of the charity undertakes to contribute to the assets of the charity in the event of it being wound up while they are a member, or within one year after they cease to be a trustee, such amount as may be required, not exceeding £1, for the debts and liabilities contracted before they ceased to be a trustee.

16. Post balance sheet events

The Trustees have considered the impact of COVID-19 pandemic after the period end and concluded that there is no significant impact affecting these financial statements.