

Registered number  
1134663

***CELESTIAL CHURCH OF CHRIST ERITH PARISH***

Report and Accounts

31 March 2021

**High Glory Associates**

61 Sherbourne Close  
Off Central Road  
Dartford  
DA1 5WQ

**CELESTIAL CHURCH OF CHRIST ERITH PARISH**  
**Reports and financial statements**  
**Contents**

	<b>Page</b>
Charity's information	1
Trustees' report	2
Accountants' report	4
Financial statements	5
Balance sheet	6
Notes to the financial statements	7

## **CELESTIAL CHURCH OF CHRIST ERITH PARISH**

### **Charity Information**

#### **Trustees and directors**

Revd. Anthony Onome Emmanuel  
Mr. Abinbola Olayinka AJIBONA  
Mr. Babatunde Samson MAKANJUOLA  
Ms. Rosemary EBOREIME  
Ms JosephineE Oluyemisi KEHINDE  
Mr. Waleola Abiodun OLADUNNI

#### **Accountants**

##### **High Glory Associates**

61 Sherbourne Close  
Dartford  
Kent  
DA1 5WQ

#### **Bankers**

Barclays bank  
Erith Shopping centre  
Erith

#### **Registered office**

33 Bexley road  
Erith  
kent  
DA8 1SH

#### **Registered number**

1134663

## **CELESTIAL CHURCH OF CHRIST ERITH PARISH**

**Registered number: 1134663**

### **Trustees' Report**

**for the year ended 31 March 2021**

The trustees who are also directors of the charity for the purpose of the Companies Acts 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Acts 2006.

#### **Trustees and Directors**

The following persons served as Trustee or directors during the year:

Revd. Anthony Onome Emmanuel  
Mr. Abinbola Olayinka AJIBONA  
Mr. Babatunde Samson MAKANJUOLA  
Ms. Rosemary EBOREIME  
Ms JosephineE Oluyemisi KEHINDE  
Mr. Waleola Abiodun OLADUNNI

#### **Risk management**

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

The trustees have identified the major strategic risk to which the charity is exposed to and have established control action to mitigate them. Each year, risk assessment is carried out and are subject to continual review and appropriate monitoring.

The Trustees take all appropriate steps to moderate and manage the inevitable operational risks to which members, volunteers staff and assets of the charity are exposed.

Competence based training for volunteers, and monitoring of new legislative requirements are example of steps taken.

Procedures for children and vulnerable adults protection and for health and safety risks are in place. Furthermore a risk register is to be established and updated annually.

This report was approved by the board on 28 June 2021 and signed by its order.

**Revd. Anthony Onome Emmanuel**

Trustee/ Chairman

## ***INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CELESTIAL CHURCH OF CHRIST ERITH PARISH***

### **Report to the trustees on the independent examination of CELESTIAL CHURCH OF CHRIST ERITH PARISH financial statements for the year ended 31 March 2021**

#### **Respective responsibilities of trustees and examiner**

The trustees (Who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. It is your duty to ensure that CELESTIAL CHURCH OF CHRIST ERITH PARISH has kept adequate accounting records and prepare statutory accounts that give a true and fair view of the assets, liabilities, and financial position of CELESTIAL CHURCH OF CHRIST ERITH PARISH. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Acts 2011 and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under the company law and is eligible for independent examination, it is my responsibility to :

- examine the accounts under Section 145 of the 2011 Acts
- to follow the procedures laid down in the General Direction given by the Charity Commission (under Section 145(5)(b) of the 2011 Acts; and
- to state whether particular matters have come to my attention.

#### **Basis of the independent examiner's report**

We have not been instructed to carry out an audit but a review of the accounts of CELESTIAL CHURCH OF CHRIST ERITH PARISH. Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

#### **Independent examiner's statement**

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

- 1) which give reasonable cause to believe that, in any
  - to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006 and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

High Glory Associates  
Accountants  
61 Sherbourne Close  
Dartford  
Kent  
DA1 5WQ

28 June 2021



**CELESTIAL CHURCH OF CHRIST- ERITH PARISH**  
**Profit and Loss Account**  
**for the year ended 31 March 2021**

	Notes	2021 £	2020 £
<b>Incoming Resources</b>			
Voluntary incoming resources		77,439	90,734
<b>Gross profit</b>		<hr/> 77,439	<hr/> 90,734
<b>Resources expended</b>			
<b>Charitable activities</b>			
Unrestricted		(66,317)	(80,562)
Governance costs		(6,037)	(5,132)
<b>Total resources expended</b>		<hr/> (72,354)	<hr/> (85,694)
<b>Net incoming/(outgoing) Resources</b>		5,085	5,040
<b>Reconciliation of funds</b>			
Net incoming/(outgoing) Resources		<hr/> 5,085	<hr/> 5,040
Net fund brought forward		55,950	50,910
<b>Total funds carried forward</b>		<hr/> <hr/> 61,035	<hr/> <hr/> 55,950

# CELESTIAL CHURCH OF CHRIST- ERITH PARISH

## Balance Sheet

as at 31 March 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	3	<u>769</u>	<u>3,281</u>
		769	3,281
<b>Current assets</b>			
Debtors	4	-	-
Cash at bank and in hand		<u>82,703</u>	<u>53,119</u>
		82,703	53,119
<b>Creditors: amounts falling due within one year</b>	5	<u>(22,437)</u>	<u>(450)</u>
<b>Net current assets</b>		60,266	52,669
<b>Total assets less current liabilities</b>		<u>61,035</u>	<u>55,950</u>
<b>Net assets</b>		<u>61,035</u>	<u>55,950</u>
<b>Funds</b>			
Unrestricted funds	7	61,035	55,950
<b>Reserve' funds</b>		<u>61,035</u>	<u>55,950</u>

The Trustees or directors are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

And preparing the financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirement of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 28 June 2021 and were signed on its behalf by:

**Rev. Anthony O Emmanuel**

Trustee

Approved by the board on 28 June 2021



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**CELESTIAL CHURCH OF CHRIST- ERITH PARISH**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

***Incoming resources***

All incoming resources are included on the statements of Financial Activities where the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. These are donations from the members to aid the smooth running of the charity.

***Resources expended***

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to a particular headings they have been allocated to activities on a basis consistent with the use of resources.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line
Motor vehicles	25% straight line

**2 Taxation**

The charity is exempt from corporation tax on its charitable activities.

***Fund accounting***

Unrestricted fund can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for the particular restricted purposes with the objects of the charity. Restrictions arise when specified by the donor or when funds is included in the notes to the financial statements

**CELESTIAL CHURCH OF CHRIST- ERITH PARISH**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**3 Tangible fixed assets**

	Plant and machinery etc £	Motor vehicles £	Total assets £
<b>Cost</b>			
At 1 April 2020	14,301	3,800	18,101
Additions	1,232		1,232
At 31 March 2021	15,533	3,800	19,333
<b>Depreciation</b>			
At 1 April 2020	11,658	3,162	14,820
Charge for the year	3,107	637	3,744
At 31 March 2021	14,765	3,799	18,564
<b>Net book value</b>			
At 31 March 2021	768	1	769
At 31 March 2020	2,643	638	3,281

**4 Debtors**

	2021 £	2020 £
Other debtors		
	-	-

**5 Creditors: amounts falling due within one year**

	2021 £	2020 £
Other creditors	22,437	450
	22,437	450

**6 Net incoming/(outgoing) Resources**

	2020 £	2019 £
Net resources are stated after charging/crediting:		
Depreciation	3,744	1,201

**Trustees' remuneration and benefits**

A trustee, who is also the shepherd of the church received £24,849 ( £22,183 in 2020 ) classified as Pastoral fund. This include pension fund and National Insurance. This is inline with the general practise of the church.

**Trustees' expenses.**

There were no trustees' expenses paid for during the year ended 31 March 2021 nor for the year ended 31 March 2020.

**CELESTIAL CHURCH OF CHRIST- ERITH PARISH**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**7 Movement in funds**

	As at 01/04/2020 £	Net Movement in £	As at 31/03/2021 £
Unrestricted fund			
General fund	55,235	(635)	54,600
Restricted fund	715	5,720	6,435
Total funds	<u>55,950</u>	<u>5,085</u>	<u>61,035</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in fund £
Unrestricted fund			
General fund	71,219	(71,854)	(635)
Restricted fund	6,220	(500)	5,720
Total funds	<u>77,439</u>	<u>(72,354)</u>	<u>5,085</u>

**CELESTIAL CHURCH OF CHRIST- ERITH PARISH**  
**Detailed profit and loss account**  
**for the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>		
Government grants - Donations	8,980	-
Building - Restricted fund	6,220	14,148
Donations - Unrestricted fund	62,239	76,586
	<u>77,439</u>	<u>90,734</u>
<b>Resources expended</b>		
Charitable activities		
Travel and subsistence	698	
Motor expenses	207	1,969
Rent	32,000	32,000
Rates	494	1,113
Light and heat	697	4,690
Telephone and fax	804	784
Charitable activities	3,043	11,730
Pastorial fund	24,849	22,183
Choir expenses	-	1,604
Gifts and Donations	2,300	3,220
Spiritual items	1,000	276
Sundry expenses	225	993
	<u>66,317</u>	<u>80,562</u>
<b>Governance costs</b>		
Accountancy fees	650	450
Printing and Postages	225	288
Bank charges	742	1,888
Depreciation	3,744	1,201
Insurance	176	192
Repairs and maintenance	500	1,113
	<u>6,037</u>	<u>5,132</u>
	<u>72,354</u>	<u>85,694</u>