

Registered number  
1134663

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

Report and Accounts

31 March 2023

**High Glory Associates**

61 Sherbourne Close  
Off Central Road  
Dartford  
DA1 5WQ

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

### **Charity Information**

#### **Trustees and directors**

Revd. Anthony Onome Emmanuel

#### **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 2023**

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 2023. 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

### **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 17 July 2023 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 2023**

#### **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  
DA1 5WQ

17 July 2023



**CELESTIAL CHURCH OF CHRIST- ERITH PARISH**  
**Profit and Loss Account**  
**for the year ended 31 March 2023**

	Notes	2023 £	2022 £
<b>Incoming Resources</b>			
Voluntary incoming resources		117,458	92,753
<b>Gross profit</b>		<hr/> 117,458	<hr/> 92,753
<b>Resources expended</b>			
<b>Charitable activities</b>			
Unrestricted		(94,859)	(68,056)
Governance costs		(11,513)	(3,961)
<b>Total resources expended</b>		<hr/> (106,372)	<hr/> (72,017)
<b>Net incoming/(outgoing) Resources</b>		11,086	20,736
<b>Reconciliation of funds</b>			
Net incoming/(outgoing) Resources		<hr/> 11,086	<hr/> 20,736
Net fund brought forward		71,646	50,910
<b>Total funds carried forward</b>		<hr/> <hr/> 82,732	<hr/> <hr/> 71,646

# CELESTIAL CHURCH OF CHRIST- ERITH PARISH

## Balance Sheet

as at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	3	<u>2</u>	<u>2</u>
		2	2
<b>Current assets</b>			
Debtors	4	-	-
Cash at bank and in hand		<u>83,180</u>	<u>82,703</u>
		83,180	82,703
<b>Creditors: amounts falling due within one year</b>	5	(450)	(22,437)
<b>Net current assets</b>		<u>82,730</u>	<u>60,266</u>
<b>Total assets less current liabilities</b>		<u>82,732</u>	<u>60,268</u>
<b>Net assets</b>		<u>82,732</u>	<u>60,268</u>
<b>Funds</b>			
Unrestricted funds	7	82,732	71,646
<b>Reserve' funds</b>		<u>82,732</u>	<u>71,646</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 17 July 2023 and were signed on its behalf by:

**Revd. Anthony O Emmanuel**

Trustee

Approved by the board on 17 July 2023



**CELESTIAL CHURCH OF CHRIST- ERITH PARISH**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**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 2023**

**3 Tangible fixed assets**

	Plant and machinery etc £	Motor vehicles £	Total assets £
<b>Cost</b>			
At 1 April 2022	15,533	3,800	19,333
Additions			-
At 31 April 2023	15,533	3,800	19,333
<b>Depreciation</b>			
At 1 April 2022	15,532	3,799	19,331
Charge for the year	-	-	-
At 31 April 2023	15,532	3,799	19,331
<b>Net book value</b>			
At 31 April 2023	1	1	2
At 1 April 2022	1	1	2

**4 Debtors**

	2023 £	2022 £
Other debtors		
	-	-

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

	2023 £	2022 £
Other creditors	450	450
	450	450

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

	2023 £	2022 £
Net resources are stated after charging/crediting:		
Depreciation	-	767

**Trustees' remuneration and benefits**

A trustee, who is also the shepherd of the church received £16,800 ( £17,706 in 2022 ) classified as Pastoral fund. This include pension fund and National Insurance. This is in-line with the general practise of the church.

**Trustees' expenses.**

There were no trustees' expenses paid for during the year ended 31 March 2023 nor for the year ended 31 March 2022.

**CELESTIAL CHURCH OF CHRIST- ERITH PARISH**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**7 Movement in funds**

	As at 01/04/2022 £	Net Movement in £	As at 31/03/2023 £
Unrestricted fund			
General fund	70,931	1,888	72,819
Restricted fund	715	9,198	9,913
Total funds	<u>71,646</u>	<u>11,086</u>	<u>82,732</u>

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

	Incoming resources £	Resources expended £	Movement in fund £
Unrestricted fund			
General fund	100,458	(98,570)	1,888
Restricted fund	17,000	(7,802)	9,198
Total funds	<u>117,458</u>	<u>(106,372)</u>	<u>11,086</u>

**CELESTIAL CHURCH OF CHRIST- ERITH PARISH**  
**Detailed profit and loss account**  
**for the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>		
Other Incomes	14,895	1,498
Building - Restricted fund	17,000	19,852
Donations - Unrestricted fund	85,563	71,403
	<u>117,458</u>	<u>92,753</u>
<b>Resources expended</b>		
Charitable activities		
Travel and subsistence	3,030	1,743
Motor expenses	5,148	569
Rent	28,000	32,000
Rates	5,128	844
Light and heat	1,850	3,547
Telephone and fax	527	624
Charitable activities	17,327	4,255
Pastorial fund	16,800	17,706
Choir expenses	4,960	700
Gifts and Donations	5,620	4,070
Spiritual items	4,210	900
Sundry expenses	2,259	1,098
	<u>94,859</u>	<u>68,056</u>
<b>Governance costs</b>		
Accountancy fees	450	650
Printing and Postages	1,400	50
Bank charges	2,276	1,171
Depreciation	-	767
Insurance	160	176
Repairs and maintenance	7,227	1,147
	<u>11,513</u>	<u>3,961</u>
	<u>106,372</u>	<u>72,017</u>