

THE CELESTIAL CHURCH OF CHRIST JEHOVAH ELIYON PARISH

England & Wales - Charity number 1136801

Details

Status	Registered
Legal form	Previously excepted
Company number	05804513
Registered	2010-07-08
Register	View on the Charity Commission register

Contact

Address	4 Creek Road Barking Essex IG11 0JH
Phone	07944579918
Email	INFO@CCCJEHOVAHELYON.ORG
Website	WWW.CCCJEHOVAHELYON.ORG

Activities

Objects: 1.TO ADVANCE THE CHRISTIAN RELIGION IN ACCORDANCE WITH THE CARDINAL VIRTUES AS SET OUT IN THE BIBLE IN LONDON2. TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEEDY, HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK IN LONDON

Activities: AS A CHRISTIAN CHURCH BY LAWFUL AND PROPER MEANS INCLUDING(BUT NOT BY WAY OF LIMITATION) BIBLICAL STUDIES AND THE WORSHIPPING OF GOD, THE PREACHING AND PROCLAMATION OF CHRISTIAN GOSPEL IN UK. ALSO THE PASTORAL CARE OF CHRISTIAN PEOPLE INCLUDING THE ELDERLY PEOPLE AND CHILDREN

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, THROUGHOUT LONDON.
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£66,879	£46,577	-	-
2024-05-31	£27,939	£42,844	-	-
2023-05-31	£25,599	£45,374	-	-
2022-05-31	£19,283	£40,518	-	-
2021-05-31	£30,868	£21,918	-	-

Trustees

Name	Role	Appointed
AFOLASADE AYINDE	Chair	
ADENIKE SAIDU		2025-06-22
ADEOLU ABIOLA AYINDE		2011-09-07
CHRISTIANA OLUWABUKONLA OGUNFUWA		2025-06-22
JIMMY JIMOH ODEJOKE		2025-06-22
OLUGBENGA AKINBODE		2025-06-22
PATRICK ADEBOYEJO		2025-06-22
TAIWO ADEBAYO		2025-06-22

THE CELESTIAL CHURCH OF CHRIST JEHOVAH ELIYON PARISH

England & Wales - Charity number 1136801

Accounts

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MAY 2025

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ORGANISATION INFORMATION

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

TRUSTEES:

AA AYINDE

MRS A A AYINDE

REGISTERED OFFICE:

4 CREEK ROAD
BARKING
IG11 0JH

CHARITY REGISTERED NUMBER

1136801

BANKERS

METRO BANK

ACCOUNTANTS

EA Winful & Associates

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

The trustees confirm that considerations have been given to the major risks to which the church is exposed and that systems have been designed and established to mitigate those risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the church are:

- i. The propagation of the gospel of Jesus Christ
- ii. The relief of poverty
- iii. Education

The Trustees have considered the Church's general guidance on public benefit.

Activities during the year

The Church continued its programme of reaching more people for God. The normal activities of Sunday and weekday services continued. Church fellowship on Sundays continued to be a success.

The Church continued to be of immense assistance to members in diverse social and spiritual needs. Members were assisted with counselling, welfare, and accommodation assistance, among others.

The church provided strong support to members and their families in times of joy and bereavement.

The Church supported members at the sad times of funerals. Members were prayed for at such times and encouraged with the word of God. Sicknesses and ailments are part of life. On occasions when members or their families are hospitalised, prayers of deliverance were freely offered.

Evangelism

The church continued its evangelistic mission through out the year ensuring that its message reaches a wider audience in the UK. The word of God was brought to the homes of many people through the distribution of audio messages of prayers and sermons. The church prepared and distributed freely daily bible reading and prayer guide and offered financial assistance to international faith organisations.

FINANCIAL REVIEW

Reserves policy

The Trustees acknowledge that it will require about £15,900 for three month's operations without any income. The general reserve is more than the safety level, and this level is to be maintained. The Trustees by strategic planning are to maintain the level of secured funds in the next 5 years by setting up a £60,000 reserve funds account with the bank to purchase a place of worship.

Operational income and expenditure

For the year under review, the church made a financial surplus of **£20,302** against (-£15,172 surplus in 2024)

Total offerings, donations and other income received was **£66,879** (£27,939 in 2024) this was up from last year as its membership went up significantly following a successful outreach campaign.

Total operating cost was **£46,577** (£43,111 in 2024) this was up from last year.

Trustees are of the opinion that for the foreseeable future, increased evangelism to a bigger audience from internet, phone apps, and tweeter, what's up and the Facebook is a long-term strategy to expand the Ministry.

Trustees are most grateful to the members and the public who continued to give to the work of God carried on at the church.

Volunteer services

The Trustees would like to mention the work of several dedicated volunteers whose contribution immensely contributed to the work at the church. The church benefited from these services provided free of charge.

The trustees once again extend a big thank you to all its volunteers.

STATEMENT OF MANAGEMENT RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the non for profit SORP;
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE TRUSTEES:

MRS A A AJINDE

Signature Trustee

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the Charity for the year ended 31 May 2025, prepared based on the accounting policies shown in the corresponding pages

RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND EXAMINER:

As the church trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, based on procedures specified the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether 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 express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT:

In connection with my examination, no matter has come to my attention, which gives me reasonable cause to believe, that any material respects the requirements.

1. to keep accounting records in accordance with section 41 of the Act and
2. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act has not been met.

E A Winful

E A Winful, FCCA

**EA WINFUL & ASSOCIATES
CHARTERED CERTIFIED ACCOUNTANTS
18 HERO WALK
ROCHESTER KENT ME1 2UZ**

THE CELESTIAL CHURCH OF CHRIST JEHOVAH ELIYON PARISH
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MAY 2025

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st May 2025

INCOME AND EXPENDITURE

	Notes	Unrestricted	Restricted	2025	2024
Incoming Resources					
Offering & Donations	2	66,219	-	66,219	27,939
Investment Income	3	660	-	660	-
Other Operating Income	4	-	-	-	-
Total Income Resources				66,879	27,939
Resources Expanded					
Cost of Activities	5			(46,577)	(43,111)
Total Resources Expanded				(46,577)	(43,111)
Net Incoming / (Outgoing) Resources				<u>20,302</u>	<u>(15,172)</u>
Funds brought forward 31/05/2024				(15,172)	-
Designated funds utilised				-	
Funds carried forward 31/05/2025				5,130	(15,172)

See notes on the following pages for detailed analysis of income and expenditure

CONTINUING OPERATION

None of the church's activities were acquired or discontinued during the current and previous years. and the deficit for the previous year.

TOTAL RECOGNISED GAINS AND DEFICITS

The church has no recognised gains or deficits other than the surplus for the current year

THE CELESTIAL CHURCH OF CHRIST JEHOVAH ELIYON PARISH
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MAY 2025

BALANCE SHEET AS AT 31ST MAY 2025

	Note	2025 £	2024 £
CURRENT ASSETS			
Fixed Assets		536	803
Bank balance		39,217	24,258
Cash in hand		5,520	-
		<u>45,273</u>	<u>25,061</u>
CREDITORS:			
Amounts falling due within one year:			
Accountants fee		(850)	(940)
		<u>(850)</u>	<u>(940)</u>
Net Current Assets / (Liabilities)		<u>44,423</u>	<u>24,121</u>
CREDITORS:			
Amounts falling due for more than one year			
		-	-
		-	-
Total Assets less Liabilities		<u>44,423</u>	<u>24,121</u>
UNRESTRICTED FUNDS			
brought forward		24,121	39,293
Surplus for the year		20,302	(15,172)
Designated funds		-	-
Total Funds		<u>44,423</u>	<u>24,121</u>

MRS A A AYINDE

.....
Signature Trustee

THE CELESTIAL CHURCH OF CHRIST JEHOVAH ELIYON PARISH
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MAY 2025

NOTES TO THE FINANCIAL STATEMENTS

1 ACCOUNTING POLICIES

1.1 Accounting Convention

The accounts have been prepared under the historical cost convention, and in accordance with SORP 2 Accounting for Charities.

1.2 Exemption has been taken from preparing a cash flow statement on the grounds that the church is a small undertaking.

1.3 Incoming Resources

Incoming Resources represents collections, donations, and gift aid receipts income due in the year.

THE CELESTIAL CHURCH OF CHRIST JEHOVAH ELIYON PARISH
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MAY 2025

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

	Notes	2025	2025	2025	2024
2	GENERAL OFFERINGS	2	Unrestricted	Restricted	
	Tithes and Offering		49,659	-	49,659
	Aniversary		7,640		7,640
	Harvest		8,920		8,920
	Total Income Received			<u>66,219</u>	<u>27,939</u>
3	INVESTMENT INCOME	3			
	Interest Income		<u>660</u>		<u>660</u>
	Total Investment Income			<u>660</u>	<u>-</u>
4	OTHER INCOME	4	Unrestricted	Restricted	
	Other income		-		-
	Total Other Income		<u>-</u>	<u>-</u>	<u>-</u>
5a	COST OF ACTIVITIES	5			
	Rent			(20,500)	(20,500)
	Minister's fuel allowance			(9,450)	(8,589)
	Storage & sundry expenses			(8,653)	(8,653)
	Harvest and Anniversary expenses			(4,320)	(3,610)
	Website and leaflets			(655)	(548)
	Repairs and maintenance			(1,455)	(325)
	Printing stationery & computing			(427)	(139)
	Total Cost of Activities			<u>(45,460)</u>	<u>(42,364)</u>
5b	GOVERNANCE	5			
	Accountants fee			(850)	(480)
6	DEPRECIATION				
	fixtures, fittings & equipment			(267)	(267)

THE CELESTIAL CHURCH OF CHRIST JEHOVAH ELIYON PARISH

England & Wales - Charity number 1136801

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31 May 2024
for
THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Contents of the Financial Statements
for the Year Ended 31 May 2024

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THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Charity Information
for the Year Ended 31 May 2024

TRUSTEES: A A Ayinde
Mrs A A Ayinde

REGISTERED OFFICE: 4 Creek Road
Barking
IG11 0JH

REGISTERED NUMBER: 1136801 (England and Wales)

ACCOUNTANTS: Samuelsons & Co
Chartered Certified Accountants
The Brentano Suite
Solar House
915 High Road
North Finchley
London
N12 8QJ

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Report of the Trustees
for the Year Ended 31 May 2024

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024.

PRINCIPAL ACTIVITY

The principal activity of the charity in the year under review was that of religious organisation.

TRUSTEES

The trustees shown below have held office during the whole of the period from 1 June 2023 to the date of this report.

A A Ayinde
Mrs A A Ayinde

TRUSTEES' REVIEW

After a critical review of our activities for the year ended 31 May 2024, we are of the opinion that the Church has performed reasonably well in line with her scope of operations as a charitable organisation. We organised various activities during the year and would continue to gear our efforts towards the realisation of the main objectives of the Church. While focusing on members' spiritual growth and physical wellbeing, the Church is striving to maintain a positive impact in the community at large.

New activities and programmes are being planned for the future to encourage both youth and adult to be proactively involved in the propagation of the gospel and promotion of peace and harmony in the society. We put our confidence in God to give us the energy and zeal to accomplish the assignment before us hoping to surpass the achievements of the previous years.

Mrs A A Ayinde
For and on behalf of:
The Celestial Church of Christ Jehovah Eliyon Parish

06 May 2025

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Income Statement
for the Year Ended 31 May 2024

	Notes	31.5.24 £	31.5.23 £
TURNOVER		27,939	25,599
Administrative expenses		<u>43,111</u>	<u>45,730</u>
OPERATING DEFICIT and DEFICIT BEFORE TAXATION		(15,172)	(20,131)
Tax on deficit	5	—	—
DEFICIT FOR THE FINANCIAL YEAR		<u>(15,172)</u>	<u>(20,131)</u>

The notes form part of these financial statements

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH (REGISTERED NUMBER: 1136801)

Balance Sheet
31 May 2024

	Notes	31.5.24 £	£	31.5.23 £	£
FIXED ASSETS					
Tangible assets	6		803		1,070
CURRENT ASSETS					
Cash at bank		24,258		39,183	
CREDITORS					
Amounts falling due within one year	7	<u>940</u>		<u>960</u>	
NET CURRENT ASSETS			<u>23,318</u>		<u>38,223</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>24,121</u>		<u>39,293</u>
RESERVES					
Income and expenditure account	8		<u>24,121</u>		<u>39,293</u>
			<u>24,121</u>		<u>39,293</u>

The charity is entitled to exemption from audit under Section 137 of the Charities Act 2011 for the year ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 in accordance with Section 137 of the Charities Act 2011.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 137 of the Charities Act 2011 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the 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 137 and which otherwise comply with the requirements of the Charities Act 2011 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small charities' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 06 May 2025 and were signed on its behalf by:

A A Ayinde - Trustee

Mrs A A Ayinde - Trustee

The notes form part of these financial statements

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Notes to the Financial Statements
for the Year Ended 31 May 2024

1. **STATUTORY INFORMATION**

The Celestial Church of Christ Jehovah Eliyon Parish is a charity registered in England and Wales. The charities's registered number and registered office address can be found on the Charity Commission page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & equipment - 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **OPERATING DEFICIT**

The operating deficit is stated after charging:

	31.5.24	31.5.23
	£	£
Depreciation - owned assets	<u><u>267</u></u>	<u><u>356</u></u>

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

5. **TAXATION**

Analysis of the tax charge

No liability to UK corporation tax arose for the year ended 31 May 2024 nor for the year ended 31 May 2023.

6. **TANGIBLE FIXED ASSETS**

**Fixtures,
fittings
& equipment
£**

COST

At 1 June 2023

7,547

At 31 May 2024

6,477

DEPRECIATION

At 1 June 2023

6,477

Charge for year

267

At 31 May 2024

6,477

NET BOOK VALUE

At 31 May 2024

803

At 31 May 2023

1,070

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.5.24

31.5.23

£

£

Accrued expenses

940

960

8. **RESERVES**

**Income
and
expenditure
account
£**

At 1 June 2023

39,293

Deficit for the year

(15,172)

At 31 May 2024

24,121

Chartered Certified Accountants' Report to the Board of Trustees
on the Unaudited Financial Statements of
The Celestial Church of Christ
Jehovah Eliyon Parish

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Celestial Church of Christ Jehovah Eliyon Parish for the year ended 31 May 2024 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of The Celestial Church of Christ Jehovah Eliyon Parish, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of The Celestial Church of Christ Jehovah Eliyon Parish and state those matters that we have agreed to state to the Board of Directors of The Celestial Church of Christ Jehovah Eliyon Parish, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that The Celestial Church of Christ Jehovah Eliyon Parish has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of The Celestial Church of Christ Jehovah Eliyon Parish. You consider that The Celestial Church of Christ Jehovah Eliyon Parish is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of The Celestial Church of Christ Jehovah Eliyon Parish. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Samuelsons & Co
Chartered Certified Accountants
The Brentano Suite
Solar House
915 High Road
North Finchley
London
N12 8QJ

06 May 2025

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Detailed Income and Expenditure Account
for the Year Ended 31 May 2024

	31.5.24	£	31.5.23	£
Income				
Tithes & donations	9,374		10,250	
Offering & general income	<u>18,565</u>		<u>15,349</u>	
		27,939		25,599
 Expenditure				
Church rent	20,500		19,000	
Telephone and internet	548		650	
Printing, post and stationery	-		58	
Repairs and renewals	325		2,104	
Computer running expenses	139		678	
Storage & sundry expenses	8,653		4,654	
Harvest & anniversary expenses	3,610		3,820	
Ministerial allowances	8,589		13,930	
Accountancy	<u>480</u>		<u>480</u>	
		<u>42,844</u>		<u>45,374</u>
		(14,905)		(19,775)
 Depreciation				
Depn: fixtures, fittings & equ		<u>267</u>		<u>356</u>
 NET DEFICIT		<u>(15,172)</u>		<u>(20,131)</u>

THE CELESTIAL CHURCH OF CHRIST JEHOVAH ELIYON PARISH

England & Wales - Charity number 1136801

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31 May 2023
for
THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

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THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Charity Information
for the Year Ended 31 May 2023

TRUSTEES: A A Ayinde
Mrs A A Ayinde

REGISTERED OFFICE: 4 Creek Road
Barking
IG11 0JH

REGISTERED NUMBER: 1136801 (England and Wales)

ACCOUNTANTS: Samuelsons & Co
Chartered Certified Accountants
The Brentano Suite
Solar House
915 High Road
North Finchley
London
N12 8QJ

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Report of the Trustees
for the Year Ended 31 May 2023

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023.

PRINCIPAL ACTIVITY

The principal activity of the charity in the year under review was that of religious organisation.

TRUSTEES

The trustees shown below have held office during the whole of the period from 1 June 2022 to the date of this report.

A A Ayinde
Mrs A A Ayinde

TRUSTEES' REVIEW

After a critical review of our activities for the year ended 31 May 2023, we are of the opinion that the Church has performed reasonably well in line with her scope of operations as a charitable organisation. We organised various activities during the year and would continue to gear our efforts towards the realisation of the main objectives of the Church. While focusing on members' spiritual growth and physical wellbeing, the Church is striving to maintain a positive impact in the community at large.

New activities and programmes are being planned for the future to encourage both youth and adult to be proactively involved in the propagation of the gospel and promotion of peace and harmony in the society. We put our confidence in God to give us the energy and zeal to accomplish the assignment before us hoping to surpass the achievements of the previous years.

Mrs A A Ayinde
For and on behalf of:
The Celestial Church of Christ Jehovah Eliyon Parish

20 March 2024

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Income Statement
for the Year Ended 31 May 2023

	Notes	31.5.23 £	31.5.22 £
TURNOVER		25,599	19,283
Administrative expenses		<u>45,730</u>	<u>40,640</u>
OPERATING DEFICIT and DEFICIT BEFORE TAXATION		(20,131)	(21,357)
Tax on deficit	5	-	-
DEFICIT FOR THE FINANCIAL YEAR		<u>(20,131)</u>	<u>(21,357)</u>

The notes form part of these financial statements

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH (REGISTERED NUMBER: 1136801)

Balance Sheet
31 May 2023

	Notes	31.5.23		31.5.22	
		£	£	£	£
FIXED ASSETS					
Tangible assets	6		1,070		368
CURRENT ASSETS					
Cash at bank		39,183		59,536	
CREDITORS					
Amounts falling due within one year	7	<u>960</u>		<u>480</u>	
NET CURRENT ASSETS			<u>38,223</u>		<u>59,056</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>39,293</u>		<u>59,424</u>
RESERVES					
Income and expenditure account	8		<u>39,293</u>		<u>59,424</u>
			<u>39,293</u>		<u>59,424</u>

The charity is entitled to exemption from audit under Section 137 of the Charities Act 2011 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 in accordance with Section 137 of the Charities Act 2011.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 137 of the Charities Act 2011 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the 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 137 and which otherwise comply with the requirements of the Charities Act 2011 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small charities' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 March 2024 and were signed on its behalf by:

A A Ayinde - Trustee

Mrs A A Ayinde - Trustee

The notes form part of these financial statements

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Notes to the Financial Statements
for the Year Ended 31 May 2023

1. **STATUTORY INFORMATION**

The Celestial Church of Christ Jehovah Eliyon Parish is a charity registered in England and Wales. The charities's registered number and registered office address can be found on the Charity Commission page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & equipment - 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **OPERATING DEFICIT**

The operating deficit is stated after charging:

	31.5.23	31.5.22
	£	£
Depreciation - owned assets	<u><u>356</u></u>	<u><u>122</u></u>

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

5. **TAXATION**

Analysis of the tax charge

No liability to UK corporation tax arose for the year ended 31 May 2023 nor for the year ended 31 May 2022.

6. **TANGIBLE FIXED ASSETS**

**Fixtures,
fittings
& equipment
£**

COST

At 1 June 2022

6,489

Additions

1,058

At 31 May 2023

7,547

DEPRECIATION

At 1 June 2022

6,121

Charge for year

356

At 31 May 2023

6,477

NET BOOK VALUE

At 31 May 2023

1,070

At 31 May 2022

368

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.5.23

31.5.22

£

£

Accrued expenses

960

480

8. **RESERVES**

**Income
and
expenditure
account
£**

At 1 June 2022

59,424

Deficit for the year

(20,131)

At 31 May 2023

39,293

Chartered Certified Accountants' Report to the Board of Trustees
on the Unaudited Financial Statements of
The Celestial Church of Christ
Jehovah Eliyon Parish

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Celestial Church of Christ Jehovah Eliyon Parish for the year ended 31 May 2023 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of The Celestial Church of Christ Jehovah Eliyon Parish, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of The Celestial Church of Christ Jehovah Eliyon Parish and state those matters that we have agreed to state to the Board of Directors of The Celestial Church of Christ Jehovah Eliyon Parish, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that The Celestial Church of Christ Jehovah Eliyon Parish has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of The Celestial Church of Christ Jehovah Eliyon Parish. You consider that The Celestial Church of Christ Jehovah Eliyon Parish is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of The Celestial Church of Christ Jehovah Eliyon Parish. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Samuelsons & Co
Chartered Certified Accountants
The Brentano Suite
Solar House
915 High Road
North Finchley
London
N12 8QJ

20 March 2024

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Detailed Income and Expenditure Account
for the Year Ended 31 May 2023

	31.5.23		31.5.22	
	£	£	£	£
Income				
Tithes & donations	10,250		10,002	
Offering & general income	<u>15,349</u>		<u>9,281</u>	
		25,599		19,283
 Expenditure				
Church rent	19,000		11,400	
Telephone and internet	650		-	
Printing, post and stationery	58		109	
Repairs and renewals	2,104		10,166	
Computer running expenses	678		-	
Storage & sundry expenses	4,654		3,453	
Harvest & anniversary expenses	3,820		1,756	
Ministerial allowances	13,930		13,154	
Accountancy	<u>480</u>		<u>480</u>	
		<u>45,374</u>		<u>40,518</u>
		(19,775)		(21,235)
 Depreciation				
Depn: fixtures, fittings & equ		<u>356</u>		<u>122</u>
 NET DEFICIT		<u>(20,131)</u>		<u>(21,357)</u>

THE CELESTIAL CHURCH OF CHRIST JEHOVAH ELIYON PARISH

England & Wales - Charity number 1136801

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31 May 2021
for
THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Contents of the Financial Statements
for the Year Ended 31 May 2021

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THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Charity Information
for the Year Ended 31 May 2021

DIRECTORS:

A A Ayinde
Mrs A A Ayinde

REGISTERED OFFICE:

4 Creek Road
Barking
IG11 0JH

REGISTERED NUMBER:

1136801 (England and Wales)

ACCOUNTANTS:

Samuelsons & Co
Chartered Certified Accountants
The Brentano Suite
Solar House
915 High Road
North Finchley
London
N12 8QJ

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Report of the Trustees
for the Year Ended 31 May 2021

The trustees present their report with the financial statements of the charity for the year ended 31 May 2021.

PRINCIPAL ACTIVITY

The principal activity of the charity in the year under review was that of religious organisation.

TRUSTEES

The trustees shown below have held office during the whole of the period from 1 June 2020 to the date of this report.

A A Ayinde
Mrs A A Ayinde

TRUSTEES' REVIEW

After a critical review of our activities for the year ended 31 May 2021, we are of the opinion that the Church has performed reasonably well in line with her scope of operations as a charitable organisation. We organised various activities during the year and would continue to gear our efforts towards the realisation of the main objectives of the Church. While focusing on members' spiritual growth and physical wellbeing, the Church is striving to maintain a positive impact in the community at large.

New activities and programmes are being planned for the future to encourage both youth and adult to be proactively involved in the propagation of the gospel and promotion of peace and harmony in the society. We put our confidence in God to give us the energy and zeal to accomplish the assignment before us hoping to surpass the achievements of the previous years.

Mrs A A Ayinde
For and on behalf of:
The Celestial Church of Christ Jehovah Eliyon Parish

06 May 2022

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Income Statement
for the Year Ended 31 May 2021

	Notes	31.5.21 £	31.5.20 £
INCOME		30,868	61,389
Administrative expenses		<u>22,080</u>	<u>38,777</u>
OPERATING SURPLUS and SURPLUS BEFORE TAXATION		8,788	22,612
Tax on surplus	5	-	-
SURPLUS FOR THE FINANCIAL YEAR		<u>8,788</u>	<u>22,612</u>

The notes form part of these financial statements

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH (REGISTERED NUMBER: 1136801)

Balance Sheet
31 May 2021

	Notes	31.5.21		31.5.20	
		£	£	£	£
FIXED ASSETS					
Tangible assets	6		490		652
CURRENT ASSETS					
Cash at bank		80,771		71,821	
CREDITORS					
Amounts falling due within one year	7	<u>480</u>		<u>480</u>	
NET CURRENT ASSETS			<u>80,291</u>		<u>71,341</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>80,781</u>		<u>71,993</u>
RESERVES					
Income and expenditure account	8		<u>80,781</u>		<u>71,993</u>
			<u>80,781</u>		<u>71,993</u>

The charity is entitled to exemption from audit under Section 137 of the Charities Act 2011 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 in accordance with Section 137 of the Charities Act 2011.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 137 of the Charities Act 2011 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the 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 137 and which otherwise comply with the requirements of the Charities Act 2011 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small charities regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 6 May 2022 and were signed on its behalf by:

A A Ayinde - Director

Mrs A A Ayinde - Director

Ms O B Odusanya - Director

The notes form part of these financial statements

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Notes to the Financial Statements
for the Year Ended 31 May 2021

1. **STATUTORY INFORMATION**

The Celestial Church of Christ Jehovah Eliyon Parish is a charity registered in England and Wales. The charities's registered number and registered office address can be found on the Charity Commission page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & equipment - 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

4. **OPERATING SURPLUS**

The operating surplus is stated after charging:

	31.5.21	31.5.20
	£	£
Depreciation - owned assets	<u>162</u>	<u>218</u>

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

5. **TAXATION**

Analysis of the tax charge

No liability to UK corporation tax arose for the year ended 31 May 2021 nor for the year ended 31 May 2020.

6. **TANGIBLE FIXED ASSETS**

**Fixtures,
fittings
& equipment
£**

COST

At 1 June 2020
and 31 May 2021

6,489

DEPRECIATION

At 1 June 2020
Charge for year

5,837
162

At 31 May 2021

5,999

NET BOOK VALUE

At 31 May 2021

490

At 31 May 2020

652

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

**31.5.21
£**

**31.5.20
£**

Accrued expenses

480

480

8. **RESERVES**

**Income
and
expenditure
account
£**

At 1 June 2020
Surplus for the year

71,993
8,788

At 31 May 2021

80,781

Chartered Certified Accountants' Report to the Board of Trustees
on the Unaudited Financial Statements of
The Celestial Church of Christ
Jehovah Eliyon Parish

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Celestial Church of Christ Jehovah Eliyon Parish for the year ended 31 May 2021 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Trustees of The Celestial Church of Christ Jehovah Eliyon Parish, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of The Celestial Church of Christ Jehovah Eliyon Parish and state those matters that we have agreed to state to the Board of Trustees of The Celestial Church of Christ Jehovah Eliyon Parish, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Trustees, as a body, for our work or for this report.

It is your duty to ensure that The Celestial Church of Christ Jehovah Eliyon Parish has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of The Celestial Church of Christ Jehovah Eliyon Parish. You consider that The Celestial Church of Christ Jehovah Eliyon Parish is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of The Celestial Church of Christ Jehovah Eliyon Parish. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Samuelsons & Co
Chartered Certified Accountants
The Brentano Suite
Solar House
915 High Road
North Finchley
London
N12 8QJ

6 May 2022

THE CELESTIAL CHURCH OF CHRIST
JEHOVAH ELIYON PARISH

Detailed Income and Expenditure Account
for the Year Ended 31 May 2021

	31.5.21		31.5.20	
	£	£	£	£
Turnover				
Tithes & donations	25,795		36,914	
Offering & general income	5,073		22,462	
Yearly harvest day	<u>-</u>		<u>2,013</u>	
		30,868		61,389
Expenditure				
Church rent	1,577		15,525	
Insurance	-		285	
Repairs and maintenance	-		156	
Telephone and internet	498		475	
Printing, post and stationery	105		270	
Repairs and renewals	1,350		-	
Storage & sundry expenses	4,908		1,122	
Harvest & anniversary expenses	400		7,646	
Ministerial allowances	12,600		12,600	
Accountancy	<u>480</u>		<u>480</u>	
		<u>21,918</u>		<u>38,559</u>
		8,950		22,830
Depreciation				
Depn: fixtures, fittings & equ		<u>162</u>		<u>218</u>
NET SURPLUS		<u>8,788</u>		<u>22,612</u>

This page does not form part of the statutory financial statements