

Registered Charity Number
1150848

CELESTIAL CHURCH OF CHRIST CASTLE OF PEACE PARISH

Trustees' Report and Financial Statements

For The Year Ended

31 December 2023

CELESTIAL CHURCH OF CHRIST CASTLE OF PEACE PARISH
Report and accounts
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CELESTIAL CHURCH OF CHRIST CASTLE OF PEACE PARISH
Charity Information

Trustees

LEADER PETER

EVANGELIST AUSTIN AMENDO

Independent Examiner

Daniel Dele-Ojo

Chartered Certified Accountants

Unit One

Kings Estate

Broaway Parade

Hornchurch

RM12 4RS

Bankers

NatWest

Upper Edmonton

104 - 110 Upper Fore Street

Upper Edmonton

London

N18 2BR

Principal address

Flat 27

Boundary Court

Snells Park

LONDON

N18 2TB

Registered number

1150848

CCC. CASTLE OF PEACE PARISH

Report of the Trustees

The trustees present their annual report together with the financial statements of CCC. Castle of Peace Parish (the charity) for the year ended 31 December 2023. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

CCC. Castle of Peace Parish is a charity and the Trustees of the charity exercise control.

The organisation's principal objects continue to be:

1. To advance Christian religion by propagating the gospel of Jesus Christ and proclaiming the Kingdom of God through preaching the word of God
2. To advance such other charitable purposes as the Trustees shall determine particularly, but without prejudice to the generality of the foregoing, by relieving distress caused by disaster, poverty and sickness
3. The advancement of Christian religion by the worship of God, the proclamation of the Holy Spirit and the Fellowship of Mankind.

CCC. CASTLE OF PEACE PARISH

Statement of Trustees' Responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to: -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 5th April 2024 and signed on its behalf by:

EVANGELIST AUSTIN AMENDO
Trustee

CCC. CASTLE OF PEACE PARISH

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the financial statements of the charity for the year ended 31 December 2023

I report on the financial statements of the Charity on for the year ended 31 December 2023, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

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

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

Independent Examiner's Statement, report and opinion

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

- which gives me reasonable cause to believe that in any material respect the requirements:

- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006; and
- (iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;



Daniel Dele-Ojo FCCA

Timi & Co., Chartered Certified Accountants, Unit One, Kings Estate, Broadway Parade, Hornchurch, RM12 4RS

The date upon which my opinion is expressed is on 5th April 2024.

CELESTIAL CHURCH OF CHRIST CASTLE OF PEACE PARISH
Statement of Financial Activities
for the year ended 31 December 2023

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2023 £	2023 £	2023 £	2022 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	38,476	-	38,476	40,142
Total incoming resources	38,476	-	38,476	40,142
 <i>Costs of charitable activities</i>	 37,331	 -	 37,331	 38,576
<i>Governance costs</i>	800	-	800	800
Total resources expended	38,131	-	38,131	39,376
 Net incoming resources				
before transfers between funds	345	-	345	766
	-	-	-	-
 Net incoming resources before				
Other recognised gains and losses	345	-	345	766
 Net movement in funds	345	-	345	766
 <i>Total funds brought forward</i>	 10,641	 -	 10,641	 9,875
Total Funds carried forward	10,986	-	10,986	10,641

CELESTIAL CHURCH OF CHRIST CASTLE OF PEACE PARISH
Balance Sheet
as at 31 December 2023

	2023 £	2022 £
<i>The assets and liabilities of the charity :</i>		
Current assets		
Debtors	1,682	-
Cash at bank and in hand	9,304	10,641
Total current assets	<u>10,986</u>	<u>10,641</u>
 Net current assets	 <u>10,986</u>	 <u>10,641</u>
 Total assets less current liabilities	 <u>10,986</u>	 <u>10,641</u>
	-	-
	-	-
Net liabilities	<u>10,986</u>	<u>10,641</u>
<i>The funds of the charity :</i>		
Unrestricted income funds		
Unrestricted revenue accumulated funds	10,986	10,641
	-	-
	-	-
Total unrestricted funds	10,986	10,641
	-	-
Total charity funds	<u>10,986</u>	<u>10,641</u>

EVANGELIST AUSTIN AMENDO

Trustee

Approved by the board of trustees on 5 April 2024

CCC. CASTLE OF PEACE PARISH

Notes to the Financial Statements for the year ended 31 December 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008).

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statements of financial activities on a straight line basis over the period of the lease.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' Expenses

There were no trustees' expenses paid neither for the year ended 31 December 2023 nor for the year ended 31 December 2022.