

# CHRIST TEMPLE OF WORSHIP

England & Wales - Charity number 1154417

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2013-10-31

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

## Contact

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**Address** Mayfair House  
20 Shannon Street  
Leeds  
LS9 8SS

**Phone** 01134430146

**Email** [omaloba@hotmail.com](mailto:omaloba@hotmail.com)

**Website** [www.christtempleofworship.com](http://www.christtempleofworship.com)

## Activities

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**Objects:** THE OBJECTS OF THE ORGANISATION'S ARE FOR THE BENEFIT OF THE PUBLIC: TO ADVANCE THE CHRISTIAN FAITH (IN ACCORDANCE WITH THE STATEMENT OF BELIEFS) IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;

**Activities:** HOLDING REGULAR WORSHIP SERVICES TO PROMOTE THE PUBLIC BENEFIT OF THE CHRISTIAN FAITH IN THE COMMUNITY.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£293,122	£302,196	-	-
2024-09-30	£262,207	£237,710	-	-
2023-09-30	£269,146	£181,939	-	-
2022-09-30	£283,052	£223,553	-	-
2021-09-30	£259,918	£221,520	-	-

## Trustees

Name	Role	Appointed
Oscar Maloba		2023-08-28
PAUL KARISA		2013-10-25
Sam Olusoji		2023-08-30

**CHRIST TEMPLE OF WORSHIP**

England & Wales - Charity number 1154417

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# Accounts

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REGISTERED CHARITY NUMBER: 1154417

**CHRIST TEMPLE OF WORSHIP**

**REPORT AND FINANCIAL STATEMENT FOR THE**

**YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2025**

*J & T LEXINGTON SERVICES LIMITED  
8 HOLME CLOSE, REDHILL GRANGE  
WELLINGBOROUGH  
NN9 5YF*

# **CHRIST TEMPLE OF WORSHIP**

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# CHRIST TEMPLE OF WORSHIP

## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**  
**1154417**

**Registered office**  
MAYFAIR HOUSE  
20 SHANNON STREET  
LEEDS  
LS9 8SS

**Trustees**  
Bis. Oscar Maloba  
Mr. Paul Karisa  
Sam Olusoji

**Accountants**  
J & T Lexington Services Limited  
8 Holme Close  
Redhill Grange  
Wellingborough  
NN9 5YF

# **CHRIST TEMPLE OF WORSHIP**

## **Trustees' Report**

The Trustees have pleasure in submitting their report, and accounts for the year ended 30<sup>th</sup> September 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 7, and comply with the statement of recommended practice.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a trust deed that was adopted 7th May 2012. 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 held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held events and conferences during the year in which individuals came from all around the community. The charity was involved in food distribution through food banks. This has produced good results in reaching and helping members of the community. The church also runs classes every Saturday for the youth to help them in their spiritual development. The organisation also reaches out to support the homeless with the Christian message.

## **FINANCIAL REVIEW**

The income of the charity was £ 245,750. 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 yearly conferences in UK. They also plan to open up other branch churches in suitable locations. 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.

# CHRIST TEMPLE OF WORSHIP

## 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 \_\_\_\_\_

and signed on their behalf by:

**PAUL KARISA**

\_\_\_\_\_

# CHRIST TEMPLE OF WORSHIP

## Independent Examiner's Report

To the Trustees of CHRIST TEMPLE OF WORSHIP

I report on the accounts of the church for the year ended 30<sup>th</sup> September 2025 set out on pages six to eleven

### Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

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

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To 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 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 my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- 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 and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia C.P.A, DMS, MBA  
J & T Lexington Services Ltd  
8 Holme Close, Redhill Grange Wellingborough  
NN9 5YF

# CHRIST TEMPLE OF WORSHIP

## Statement of financial activities for the year ended 30<sup>th</sup> September 2025 Incorporating the Income and Expenditure Account

	Note	2025 £	2024 £
<b>Incoming Resources</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	245,750	215,097
Gift Aid		47,372	47,110
<b>Total Incoming Resources</b>		<b>293,122</b>	<b>262,207</b>
<b>Resources expended</b>			
<b>Charitable activities</b>			
Rent & Rates		53,634	31,746
Conferences & Events		88,501	52,072
Gift & donations		63,050	38,493
Printing & Stationery		-	75
Travel & Accommodation		14,405	8,957
Subsistence		17,486	27,050
Repairs & renewals		900	8,710
Media & web hosting		7,412	6,700
Bank Charges		1,123	687
Cleaning & waste disposal		7,373	2,735
Insurances		563	563
Telephone & postage		655	1,338
Professional & legal charges		4,894	15,000
Water, gas & electricity		24,411	21,992
Security		4000	6,000
Volunteer expenses		-	2,080
Depreciation		10,789	12,012
		<b>299,196</b>	<b>236,210</b>
<b>Governance costs</b>	3	1,500	1,500
<b>Total resources expended</b>		<b>302,196</b>	<b>237,710</b>
 <b>Net incoming/ (outgoing) resources</b>		<b>(7,574)</b>	<b>24,497</b>
 <b>Balances carried forward at 30<sup>th</sup> September 2025</b>		<b>(7,574)</b>	<b>24,497</b>

There were no recognised gains or losses in the year. All activities derive from continuing operations.

**CHRIST TEMPLE OF WORSHIP**  
**Balance Sheet as at 30<sup>th</sup> September 2025**

	Note	<u>2025</u> £	<u>2024</u> £
<b>Fixed assets</b>			
Tangible fixed assets	4	64,089	68,047
<b>Current assets</b>			
Debtors	5	2,500	-
Cash at bank and in hand		410,743	434,140
		413,243	434,140
<b>Creditors - amounts falling due within one year</b>	6	(1,500)	(1,500)
<b>Net current assets</b>		411,743	432,640
<b>Net assets</b>		<b>475,832</b>	<b>500,687</b>
 <b>Represented by:</b>			
Loan from Natwest		5,633	16,281
Car Loan		4,208	10,841
<b>Funds of the charity</b>			
Reserves		473,565	449,068
Net incoming resources		(7,574)	24,497
<b>Total Funds for the charity</b>		<b>475,832</b>	<b>500,687</b>

The financial statements were approved by the Trustees on ..... and signed on their behalf by:

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**PAUL KARISA**  
Trustee

# CHRIST TEMPLE OF WORSHIP

## Notes to the financial statements for the year ended 30<sup>th</sup> September 2025

### 1. Accounting policies

#### a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

#### b) Incoming resources

##### i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

##### ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

#### c) Resources expended

All expenditure is accounted for on an accruals basis.

#### d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Assets are depreciated as follows:

Instruments & Equipments at 10%.

#### e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

# CHRIST TEMPLE OF WORSHIP

Notes to the financial statements for the year ended 30<sup>th</sup> September 2025

## 1. Accounting policies (continued)

### f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

### g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

### h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

## 2. Incoming resources from generated funds

	Unrestricted £	Restricted £	Total funds 2025 £
<b>Voluntary income</b>			
Tithes and offerings	245,750	-	245,750
Gift aid	47,372	-	47,372
	<u>293,122</u>	<u>0.00</u>	<u>293,122</u>

# CHRIST TEMPLE OF WORSHIP

Notes to the financial statements for the year ended 30<sup>th</sup> September 2025

## 3. Governance costs

	<b>£</b>	
Accountancy fees	1,500	
	1,500	
	1,500	

## 4. Tangible fixed assets

	<b>Motor Vehicle</b>	<b>Church Equipment &amp; Instruments</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1st October 2024	24,659	85,286	109,945
Additions	-	6,831	6,831
	24,659	92,117	116,776
At 30 <sup>th</sup> September 2025	24,659	92,117	116,776
<b>Depreciation</b>			
At 1st October 2024	10,789	31,109	41,898
Charge	3,468	7,321	10,789
	14,257	38,430	52,687
At 30 <sup>th</sup> September 2025	14,257	38,430	52,687
<b>Net book value 2025</b>	10,402	53,687	64,089
<b>Net book value 2024</b>	13,870	54,177	68,047

## 5. Debtors

	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b>£</b>	<b>£</b>
Loan issued	2,500	-

# CHRIST TEMPLE OF WORSHIP

Notes to the financial statements for the year ended 30<sup>th</sup> September 2025

## 6. Creditors – amounts falling due within one year

	<u>2025</u>	<u>2024</u>
	£	£
Other creditors and accruals	<u>1,500</u>	<u>1,500</u>

## 7. Financial commitments

### Capital Commitments

The church had no capital commitment as at 30<sup>th</sup> September 2025.

### Operating lease commitments

The church had an operating lease as at 30<sup>th</sup> September 2025.

**CHRIST TEMPLE OF WORSHIP**

England & Wales - Charity number 1154417

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# Accounts

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REGISTERED CHARITY NUMBER: 1154417

**CHRIST TEMPLE OF WORSHIP**

**REPORT AND FINANCIAL STATEMENT FOR THE**

**YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2024**

*J & T LEXINGTON SERVICES LIMITED  
8 HOLME CLOSE, REDHILL GRANGE  
WELLINGBOROUGH  
NN9 5YF*

# CHRIST TEMPLE OF WORSHIP

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# CHRIST TEMPLE OF WORSHIP

## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**  
**1154417**

**Registered office**  
MAYFAIR HOUSE  
20 SHANNON STREET  
LEEDS  
LS9 8SS

**Trustees**  
Bis. Oscar Maloba  
Mr. Paul Karisa  
Sam Olusoji

**Accountants**  
J & T Lexington Services Limited  
8 Holme Close  
Redhill Grange  
Wellingborough  
NN9 5YF

# **CHRIST TEMPLE OF WORSHIP**

## **Trustees' Report**

The Trustees have pleasure in submitting their report, and accounts for the year ended 30<sup>th</sup> September 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 7, and comply with the statement of recommended practice.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a trust deed that was adopted 7th May 2012. 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 held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held events and conferences during the year in which individuals came from all around the community. The charity was involved in food distribution through food banks. This has produced good results in reaching and helping members of the community. The church also runs classes every Saturday for the youth to help them in their spiritual development. The organisation also reaches out to support the homeless with the Christian message.

## **FINANCIAL REVIEW**

The income of the charity was £215,097. 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 yearly conferences in UK. They also plan to open up other branch churches in suitable locations. 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.

# CHRIST TEMPLE OF WORSHIP

## 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.
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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 \_\_\_\_\_

and signed on their behalf by:

**PAUL KARISA**

\_\_\_\_\_

# CHRIST TEMPLE OF WORSHIP

## Independent Examiner's Report

To the Trustees of CHRIST TEMPLE OF WORSHIP

I report on the accounts of the church for the year ended 30<sup>th</sup> September 2024 set out on pages six to eleven

### Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

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

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To 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 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 my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- 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 and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia C.P.A, DMS, MBA  
J & T Lexington Services Ltd  
8 Holme Close, Redhill Grange Wellingborough  
NN9 5YF

# CHRIST TEMPLE OF WORSHIP

## Statement of financial activities for the year ended 30<sup>th</sup> September 2024 Incorporating the Income and Expenditure Account

	Note	2024 £	2023 £
<b>Incoming Resources</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	215,097	224,593
Gift Aid		47,110	44,553
<b>Total Incoming Resources</b>		<b>262,207</b>	<b>269,146</b>
<b>Resources expended</b>			
<b>Charitable activities</b>			
Rent & Rates		31,746	31,737
Conferences & Events		52,072	21,280
Gift & donations		38,493	16,440
Motor vehicle expenses		-	7,601
Printing & Stationery		75	650
Travel & Accommodation		8,957	32,584
Subsistence		27,050	-
Repairs & renewals		8,710	15,034
Media & web hosting		6,700	5,500
Bank Charges		687	591
Cleaning & waste disposal		2,735	3,988
Insurances		563	516
Telephone & postage		1,338	1,878
Professional & legal charges		15,000	3,800
Water, gas & electricity		21,992	25,594
Security		6,000	-
Volunteer expenses		2,080	2,510
Depreciation		12,012	10,736
		<b>236,210</b>	<b>180,439</b>
<b>Governance costs</b>	3	1,500	1,500
<b>Total resources expended</b>		<b>237,710</b>	<b>181,939</b>
 <b>Net incoming/ (outgoing) resources</b>		 <b>24,497</b>	 <b>87,207</b>
 <b>Balances carried forward at 30<sup>th</sup> September 2024</b>		 <b>24,497</b>	 <b>87,207</b>

There were no recognised gains or losses in the year. All activities derive from continuing operations.

# CHRIST TEMPLE OF WORSHIP

## Balance Sheet as at 30<sup>th</sup> September 2024

	Note	<u>2024</u> £	<u>2023</u> £
<b>Fixed assets</b>			
Tangible fixed assets	4	68,047	52,017
<b>Current assets</b>			
Cash at bank and in hand		<u>434,140</u>	<u>443,506</u>
		434,140	443,506
<b>Creditors - amounts falling due within one year</b>	6	<u>(1,500)</u>	<u>(1,500)</u>
<b>Net current assets</b>		<u>432,640</u>	<u>442,006</u>
<b>Net assets</b>		<u><u>500,687</u></u>	<u><u>494,023</u></u>
<b>Represented by:</b>			
Loan from Natwest		16,281	26,929
Car Loan		10,841	18,026
<b>Funds of the charity</b>			
Reserves		449,068	361,861
Net incoming resources		<u>24,497</u>	<u>87,207</u>
<b>Total Funds for the charity</b>		<u><u>500,687</u></u>	<u><u>494,023</u></u>

The financial statements were approved by the Trustees on ..... and signed on their behalf by:

---

**PAUL KARISA**  
Trustee

# CHRIST TEMPLE OF WORSHIP

## Notes to the financial statements for the year ended 30<sup>th</sup> September 2024

### 1. Accounting policies

#### a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

#### b) Incoming resources

##### i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

##### ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

#### c) Resources expended

All expenditure is accounted for on an accruals basis.

#### d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Assets are depreciated as follows:  
Instruments & Equipments at 10%.

#### e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

# CHRIST TEMPLE OF WORSHIP

Notes to the financial statements for the year ended 30<sup>th</sup> September 2024

## 1. Accounting policies (continued)

### f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

### g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

### h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

## 2. Incoming resources from generated funds

	Unrestricted £	Restricted £	Total funds 2024 £
<b>Voluntary income</b>			
Tithes and offerings	215,097	-	215,097
Gift aid	47,110	-	47,110
	<u>262,207</u>	<u>0.00</u>	<u>262,207</u>

# CHRIST TEMPLE OF WORSHIP

Notes to the financial statements for the year ended 30<sup>th</sup> September 2024

## 3. Governance costs

	<b>£</b>	
Accountancy fees	1,500	
	<u>1,500</u>	

## 4. Tangible fixed assets

	<b>Motor Vehicle</b>	<b>Church Equipment &amp; Instruments</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1st October 2023	24,659	57,244	81,903
Additions	-	28,042	28,042
At 30 <sup>th</sup> September 2024	<u>24,659</u>	<u>85,286</u>	<u>109,945</u>
<b>Depreciation</b>			
At 1st October 2023	6,165	23,721	29,886
Charge	4,624	7,388	12,012
At 30 <sup>th</sup> September 2024	<u>10,789</u>	<u>31,109</u>	<u>41,898</u>
<b>Net book value 2024</b>	<u>13,870</u>	<u>54,177</u>	<u>68,047</u>
<b>Net book value 2023</b>	<u>18,494</u>	<u>33,523</u>	<u>52,017</u>

# CHRIST TEMPLE OF WORSHIP

Notes to the financial statements for the year ended 30<sup>th</sup> September 2024

## 6. Creditors – amounts falling due within one year

	<u>2024</u>	<u>2023</u>
	£	£
Other creditors and accruals	<u>1,500</u>	<u>1,500</u>

## 7. Financial commitments

### Capital Commitments

The church had no capital commitment as at 30<sup>th</sup> September 2024.

### Operating lease commitments

The church had an operating lease as at 30<sup>th</sup> September 2024.

**CHRIST TEMPLE OF WORSHIP**

England & Wales - Charity number 1154417

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# Accounts

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REGISTERED CHARITY NUMBER: 1154417

**CHRIST TEMPLE OF WORSHIP**

**REPORT AND FINANCIAL STATEMENT FOR THE**

**YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2023**

*J & T LEXINGTON SERVICES LIMITED  
8 HOLME CLOSE, REDHILL GRANGE  
WELLINGBOROUGH  
NN9 5YF*

# CHRIST TEMPLE OF WORSHIP

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# CHRIST TEMPLE OF WORSHIP

## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**  
**1154417**

**Registered office**  
MAYFAIR HOUSE  
20 SHANNON STREET  
LEEDS  
LS9 8SS

**Trustees**  
Bis. Oscar Maloba  
Mr. Paul Karisa  
Sam Olusoji

**Accountants**  
J & T Lexington Services Limited  
8 Holme Close  
Redhill Grange  
Wellingborough  
NN9 5YF

# **CHRIST TEMPLE OF WORSHIP**

## **Trustees' Report**

The Trustees have pleasure in submitting their report, and accounts for the year ended 30<sup>th</sup> September 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 7, and comply with the statement of recommended practice.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a trust deed that was adopted 7th May 2012. 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 held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held events and conferences during the year in which individuals came from all around the community. The charity was involved in food distribution through food banks. This has produced good results in reaching and helping members of the community. The church also runs classes every Saturday for the youth to help them in their spiritual development. The organisation also reaches out to support the homeless with the Christian message.

## **FINANCIAL REVIEW**

The income of the charity is £224,593. 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 yearly conferences in UK. They also plan to open up other branch churches in suitable locations. 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.

# CHRIST TEMPLE OF WORSHIP

## 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 \_\_\_\_\_ 2023

and signed on their behalf by:

**PAUL KARISA**

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# CHRIST TEMPLE OF WORSHIP

## **Independent Examiner's Report**

To the Trustees of CHRIST TEMPLE OF WORSHIP

I report on the accounts of the church for the year ended 30<sup>th</sup> September 2023 set out on pages six to eleven

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

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

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

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To 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 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 my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- 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 and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia C.P.A, DMS, MBA  
J & T Lexington Services Ltd  
8 Holme Close, Redhill Grange Wellingborough  
NN9 5YF

# CHRIST TEMPLE OF WORSHIP

## Statement of financial activities for the year ended 30<sup>th</sup> September 2023 Incorporating the Income and Expenditure Account

	Note	2023 £	2022 £
<b>Incoming Resources</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	224,593	230,214
Gift Aid		44,553	43,783
Other Income		-	9,055
<b>Total Incoming Resources</b>		<b>269,146</b>	<b>283,052</b>
<b>Resources expended</b>			
<b>Charitable activities</b>			
Rent & Rates		31,737	36,183
Conferences & Events		21,280	39,947
Gift & donations		16,440	41,660
Motor vehicle expenses		7,601	-
Printing & Stationery		650	1,140
Travel & Subsistence		32,584	20,000
Repairs & renewals		15,034	14,836
Media & web hosting		5,500	1,500
Mission		-	24,538
Bank Charges		591	700
Cleaning & waste disposal		3,988	1,760
Insurances		516	5,093
Telephone & postage		1,878	1,094
Professional & legal charges		3,800	2,500
Water, gas & electricity		25,594	14,480
Volunteer expenses		2,510	12,500
Depreciation		10,736	4,422
		<b>180,439</b>	<b>222,353</b>
<b>Governance costs</b>	3	1,500	1,200
<b>Total resources expended</b>		<b>181,939</b>	<b>223,553</b>
<b>Net incoming/ (outgoing) resources</b>		<b>87,207</b>	<b>59,499</b>
<b>Balances carried forward at 30<sup>th</sup> September 2023</b>		<b>87,207</b>	<b>59,499</b>

There were no recognised gains or losses in the year. All activities derive from continuing operations.

# CHRIST TEMPLE OF WORSHIP

## Balance Sheet as at 30<sup>th</sup> September 2023

	Note	<u>2023</u> £	<u>2022</u> £
<b>Fixed assets</b>			
Tangible fixed assets	4	52,017	32,427
<b>Current assets</b>			
Cash at bank and in hand		<u>443,506</u>	<u>369,099</u>
		443,506	369,099
<b>Creditors - amounts falling due within one year</b>	6	<u>(1,500)</u>	<u>(1,200)</u>
<b>Net current assets</b>		<u>442,006</u>	<u>367,899</u>
<b>Net assets</b>		<u><u>494,023</u></u>	<u><u>400,326</u></u>
<b>Represented by:</b>			
Loan from Natwest		26,929	38,465
Car Loan		18,026	-
<b>Funds of the charity</b>			
Reserves		361,861	302,362
Net incoming resources		<u>87,207</u>	<u>59,499</u>
<b>Total Funds for the charity</b>		<u><u>494,023</u></u>	<u><u>335,472</u></u>

The financial statements were approved by the Trustees on .....2023 and signed on their behalf by:

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**PAUL KARISA**  
Trustee

# CHRIST TEMPLE OF WORSHIP

## Notes to the financial statements for the year ended 30<sup>th</sup> September 2023

### 1. Accounting policies

#### a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

#### b) Incoming resources

##### i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

##### ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

#### c) Resources expended

All expenditure is accounted for on an accruals basis.

#### d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Assets are depreciated as follows:

Instruments & Equipments at 10%.

#### e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

# CHRIST TEMPLE OF WORSHIP

Notes to the financial statements for the year ended 30<sup>th</sup> September 2023

## 1. Accounting policies (continued)

### f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

### g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

### h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

## 2. Incoming resources from generated funds

	Unrestricted £	Restricted £	Total funds 2023 £
<b>Voluntary income</b>			
Tithes and offerings	224,593	-	224,593
Gift aid	44,553	-	44,553
	<u>269,146</u>	<u>0.00</u>	<u>269,146</u>

# CHRIST TEMPLE OF WORSHIP

Notes to the financial statements for the year ended 30<sup>th</sup> September 2023

## 3. Governance costs

	<b>£</b>	
Accountancy fees	1,500	
	<u>1,500</u>	

## 4. Tangible fixed assets

	<b>Motor Vehicle</b>	<b>Church Equipment &amp; Instruments</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1st October 2022	-	51,577	51,577
Additions	24,659	5,667	30,326
At 30 <sup>th</sup> September 2023	<u>24,659</u>	<u>57,244</u>	<u>81,903</u>
<b>Depreciation</b>			
At 1st October 2022	-	19,150	19,150
Charge	6,165	4,571	10,736
At 30 <sup>th</sup> September 2023	<u>6,165</u>	<u>23,721</u>	<u>29,886</u>
<b>Net book value 2023</b>	<u>18,494</u>	<u>33,523</u>	<u>52,017</u>
<b>Net book value 2022</b>	<u>-</u>	<u>32,427</u>	<u>33,849</u>

# CHRIST TEMPLE OF WORSHIP

Notes to the financial statements for the year ended 30<sup>th</sup> September 2023

## 6. Creditors – amounts falling due within one year

	<u>2023</u>	<u>2022</u>
	£	£
Other creditors and accruals	<u>1,500</u>	<u>1,200</u>

## 7. Financial commitments

### Capital Commitments

The church had no capital commitment as at 30<sup>th</sup> September 2023.

### Operating lease commitments

The church had an operating lease as at 30<sup>th</sup> September 2023.

**CHRIST TEMPLE OF WORSHIP**

England & Wales - Charity number 1154417

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# Accounts

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REGISTERED CHARITY NUMBER: 1154417

**CHRIST TEMPLE OF WORSHIP**

**REPORT AND FINANCIAL STATEMENT FOR THE**

**YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2022**

*J & T LEXINGTON SERVICES LIMITED  
8 HOLME CLOSE, REDHILL GRANGE  
WELLINGBOROUGH  
NN9 5YF*

# **CHRIST TEMPLE OF WORSHIP**

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# CHRIST TEMPLE OF WORSHIP

## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**  
**1154417**

**Registered office**  
MAYFAIR HOUSE  
20 SHANNON STREET  
LEEDS  
LS9 8SS

**Trustees**  
Rev. Eve Maloba  
Mr. Paul Karisa  
Pastor Simbarashe Tayengwa

**Accountants**  
J & T Lexington Services Limited  
8 Holme Close  
Redhill Grange  
Wellingborough  
NN9 5YF

# **CHRIST TEMPLE OF WORSHIP**

## **Trustees' Report**

The Trustees have pleasure in submitting their report, and accounts for the year ended 30<sup>th</sup> September 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 7, and comply with the statement of recommended practice.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a trust deed that was adopted 7th May 2012. 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 held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held events and conferences during the year in which individuals came from all around the community. The charity was involved in food distribution through food banks. This has produced good results in reaching and helping members of the community. The church also runs classes every Saturday for the youth to help them in their spiritual development. The organisation also reaches out to support the homeless with the Christian message.

## **FINANCIAL REVIEW**

The income of the charity is £283,052. 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 yearly conferences in UK. They also plan to open up other branch churches in suitable locations. 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.

# CHRIST TEMPLE OF WORSHIP

## 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 \_\_\_\_\_ 2022

and signed on their behalf by:

**Rev. Eve Maloba**

---

# CHRIST TEMPLE OF WORSHIP

## **Independent Examiner's Report**

To the Trustees of CHRIST TEMPLE OF WORSHIP

I report on the accounts of the church for the year ended 30<sup>th</sup> September 2022 set out on pages six to eleven

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

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

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

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To 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 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 my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- 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 and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia C.P.A, DMS, MBA  
J & T Lexington Services Ltd  
8 Holme Close, Redhill Grange Wellingborough  
NN9 5YF

# CHRIST TEMPLE OF WORSHIP

## Statement of financial activities for the year ended 30<sup>th</sup> September 2022 Incorporating the Income and Expenditure Account

	Note	2022 £	2021 £
<b>Incoming Resources</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	230,214	217,201
Gift Aid		43,783	42,717
Other Income		9,055	-
<b>Total Incoming Resources</b>		<b>283,052</b>	<b>259,918</b>
<b>Resources expended</b>			
<b>Charitable activities</b>			
Rent & Rates		36,183	48,659
Conferences & Events		39,947	22,850
Gift & donations		41,660	40,860
Motor vehicle expenses		00	5,500
Printing & Stationery		1,140	3,960
Travel & Subsistence		20,000	20,141
Advertising		-	1,500
Repairs & renewals		14,836	20,245
Media & web hosting		1,500	3,100
Subscriptions		-	800
Mission		24,538	-
Bank Charges		700	-
Cleaning & waste disposal		1,760	5,313
Insurances		5,093	3,178
Telephone & postage		1,094	1,000
Professional & legal charges		2,500	5,500
Water, gas & electricity		14,480	20,598
Volunteer expenses		12,500	12,500
Depreciation		4,422	4,616
		<b>222,353</b>	<b>220,320</b>
<b>Governance costs</b>	3	1,200	1,200
<b>Total resources expended</b>		<b>223,553</b>	<b>221,520</b>
 <b>Net incoming/ (outgoing) resources</b>		 <b>59,499</b>	 <b>38,398</b>
 <b>Balances carried forward at 30<sup>th</sup> September 2022</b>		 <b>59,499</b>	 <b>38,398</b>

There were no recognised gains or losses in the year. All activities derive from continuing operations.

# CHRIST TEMPLE OF WORSHIP

## Balance Sheet as at 30<sup>th</sup> September 2022

	Note	<u>2022</u> £	<u>2021</u> £
<b>Fixed assets</b>			
Tangible fixed assets	4	32,427	33,849
<b>Current assets</b>			
Cash at bank and in hand		<u>369,099</u>	<u>318,826</u>
		369,099	318,826
<b>Creditors - amounts falling due within one year</b>	6	<u>(1,200)</u>	<u>(1200)</u>
<b>Net current assets</b>		<u>367,899</u>	<u>317,626</u>
<b>Net assets</b>		<u><u>400,326</u></u>	<u><u>351,475</u></u>
<b>Represented by:</b>			
Loan from Natwest		38,465	49,113
<b>Funds of the charity</b>			
Reserves		302,362	263,964
Net incoming resources		<u>59,499</u>	<u>38,398</u>
<b>Total Funds for the charity</b>		<u><u>335,472</u></u>	<u><u>351,475</u></u>

The financial statements were approved by the Trustees on .....2022 and signed on their behalf by:

---

**Rev. Eve Maloba**  
**Trustee**

# CHRIST TEMPLE OF WORSHIP

## Notes to the financial statements for the year ended 30<sup>th</sup> September 2022

### 1. Accounting policies

#### a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

#### b) Incoming resources

##### i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

##### ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

#### c) Resources expended

All expenditure is accounted for on an accruals basis.

#### d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Assets are depreciated as follows:

Instruments & Equipments at 10%.

#### e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

# CHRIST TEMPLE OF WORSHIP

Notes to the financial statements for the year ended 30<sup>th</sup> September 2022

## 1. Accounting policies (continued)

### f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

### g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

### h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

## 2. Incoming resources from generated funds

	Unrestricted £	Restricted £	Total funds 2022 £
<b>Voluntary income</b>			
Tithes and offerings	230,214	-	230,214
Gift aid	43,783	-	43,783
	<u>273,997</u>	<u>0.00</u>	<u>273,997</u>

# CHRIST TEMPLE OF WORSHIP

Notes to the financial statements for the year ended 30<sup>th</sup> September 2022

## 3. Governance costs

	<b>£</b>
Accountancy fees	1,200
	<u>1,200</u>

## 4. Tangible fixed assets

	<b>Church Equipment &amp; Instruments</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1st October 2021	48,577	48,577
Additions	3,000	3,000
At 30 <sup>th</sup> September 2022	<u>51,577</u>	<u>51,577</u>
<b>Depreciation</b>		
At 1st October 2021	14,728	14,728
Charge	4,422	4,422
At 30 <sup>th</sup> September 2022	<u>19,150</u>	<u>19,150</u>
<b>Net book value 2022</b>	<u>32,427</u>	<u>33,849</u>
<b>Net book value 2021</b>	<u>33,849</u>	<u>33,849</u>

# CHRIST TEMPLE OF WORSHIP

Notes to the financial statements for the year ended 30<sup>th</sup> September 2022

## 6. Creditors – amounts falling due within one year

	<u>2022</u>	<u>2021</u>
	£	£
Other creditors and accruals	<u>1,200</u>	<u>1,200</u>

## 7. Financial commitments

### Capital Commitments

The church had no capital commitment as at 30<sup>th</sup> September 2022.

### Operating lease commitments

The church had an operating lease as at 30<sup>th</sup> September 2022.

**CHRIST TEMPLE OF WORSHIP**

England & Wales - Charity number 1154417

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# Accounts

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REGISTERED CHARITY NUMBER: 1154417

**CHRIST TEMPLE OF WORSHIP**

**REPORT AND FINANCIAL STATEMENT FOR THE**

**YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2021**

*J & T LEXINGTON SERVICES LIMITED  
8 HOLME CLOSE, REDHILL GRANGE  
WELLINGBOROUGH  
NN9 5YF*

# **CHRIST TEMPLE OF WORSHIP\_**

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# **CHRIST TEMPLE OF WORSHIP\_**

## **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
**1154417**

**Registered office**  
MAYFAIR HOUSE  
20 SHANNON STREET  
LEEDS  
LS9 8SS

**Trustees**  
Rev. Eve Maloba  
Mr. Paul Karisa  
Pastor Simbarashe Tayengwa

**Accountants**  
J & T Lexington Services Limited  
8 Holme Close  
Redhill Grange  
Wellingborough  
NN9 5YF

# **CHRIST TEMPLE OF WORSHIP**

## **Trustees' Report**

The Trustees have pleasure in submitting their report, and accounts for the year ended 30<sup>th</sup> September 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 7, and comply with the statement of recommended practice.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a trust deed that was adopted 7th May 2012. 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 held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held events and conferences during the year in which individuals came from all around the community. The charity was involved in food distribution through food banks. This has produced good results in reaching and helping members of the community. The church also runs classes every Saturday for the youth to help them in their spiritual development. The organisation also reaches out to support the homeless with the Christian message.

## **FINANCIAL REVIEW**

The income of the charity is £217,201. 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 yearly conferences in UK. They also plan to open up other branch churches in suitable locations. 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.

# CHRIST TEMPLE OF WORSHIP\_

## 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 \_\_\_\_\_ 2021

and signed on their behalf by:

**Rev. Eve Maloba**

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# **CHRIST TEMPLE OF WORSHIP**

## **Independent Examiner's Report**

To the Trustees of CHRIST TEMPLE OF WORSHIP

I report on the accounts of the church for the year ended 30<sup>th</sup> September 2021 set out on pages six to eleven

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

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

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

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To 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 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 my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- 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 and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia C.P.A, DMS, MBA  
J & T Lexington Services Ltd  
8 Holme Close, Redhill Grange Wellingborough  
NN9 5YF

# CHRIST TEMPLE OF WORSHIP

## Statement of financial activities for the year ended 30<sup>th</sup> September 2021 Incorporating the Income and Expenditure Account

	Note	2021 £	2020 £
<b>Incoming Resources</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	217,201	200,306
Gift Aid		42,717	43,282
<b>Total Incoming Resources</b>		<b>259,918</b>	<b>243,588</b>
<b>Resources expended</b>			
<b>Charitable activities</b>			
Rent & Rates		48,659	23,802
Conferences & Events		22,850	26,221
Gift & donations		40,860	38,732
Motor vehicle expenses		5,500	7,300
Printing & Stationery		3,960	450
Travel & Subsistence		20,141	17,950
Advertising		1,500	-
Repairs & renewals		20,245	12,011
Media & web hosting		3,100	3,907
Subscriptions		800	-
Mission		-	4,600
Cleaning & waste disposal		5,313	1,752
Insurances		3,178	1,400
Telephone & postage		1,000	1,186
Professional & legal charges		5,500	4,000
Water, gas & electricity		20,598	7,230
Volunteer expenses		12,500	20,000
Depreciation		4,616	3,468
		<b>220,320</b>	<b>174,009</b>
<b>Governance costs</b>	3	1,200	1,200
<b>Total resources expended</b>		<b>221,520</b>	<b>175,209</b>
 <b>Net incoming/ (outgoing) resources</b>		 <b>38,398</b>	 <b>68,379</b>
 <b>Balances carried forward at 30<sup>th</sup> September 2021</b>		 <b>38,398</b>	 <b>68,379</b>

There were no recognised gains or losses in the year. All activities derive from continuing operations.

# CHRIST TEMPLE OF WORSHIP

## Balance Sheet as at 30<sup>th</sup> September 2021

	Note	<u>2021</u> £	<u>2020</u> £
<b>Fixed assets</b>			
Tangible fixed assets	4	33,849	25,431
<b>Current assets</b>			
Cash at bank and in hand		<u>318,826</u>	<u>289,733</u>
		318,826	289,733
<b>Creditors - amounts falling due within one year</b>	6	<u>(1,200)</u>	<u>(1200)</u>
<b>Net current assets</b>		<u>317,626</u>	<u>288,533</u>
<b>Net assets</b>		<u><u>351,475</u></u>	<u><u>313,964</u></u>
<b>Represented by:</b>			
Loan from Natwest		49,113	50,000
<b>Funds of the charity</b>			
Reserves		263,964	195,585
Net incoming resources		<u>38,398</u>	<u>68,379</u>
<b>Total Funds for the charity</b>		<u><u>351,475</u></u>	<u><u>313,964</u></u>

The financial statements were approved by the Trustees on .....2021 and signed on their behalf by:

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**Rev. Eve Maloba**  
Trustee

# CHRIST TEMPLE OF WORSHIP\_

## Notes to the financial statements for the year ended 30<sup>th</sup> September 2021

### 1. Accounting policies

#### a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

#### b) Incoming resources

##### i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

##### ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

#### c) Resources expended

All expenditure is accounted for on an accruals basis.

#### d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Assets are depreciated as follows:

Instruments & Equipments at 10%.

#### e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

# CHRIST TEMPLE OF WORSHIP

Notes to the financial statements for the year ended 30<sup>th</sup> September 2021

## 1. Accounting policies (continued)

### f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

### g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

### h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

## 2. Incoming resources from generated funds

	Unrestricted £	Restricted £	Total funds 2021 £
<b>Voluntary income</b>			
Tithes and offerings	217,201	-	217,201
Gift aid	42,717	-	42,717
	<u>259,918</u>	<u>0.00</u>	<u>259,918</u>

# CHRIST TEMPLE OF WORSHIP

Notes to the financial statements for the year ended 30<sup>th</sup> September 2021

## 3. Governance costs

	<b>£</b>
Accountancy fees	1,200
	<u>1,200</u>

## 4. Tangible fixed assets

	<b>Church Equipment &amp; Instruments</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1st October 2020	35,543	35,543
Additions	13,034	13,034
	<u>48,577</u>	<u>48,577</u>
At 30 <sup>th</sup> September 2021	<u>48,577</u>	<u>48,577</u>
<b>Depreciation</b>		
At 1st October 2020	10,112	10,112
Charge	4,616	4,616
	<u>14,728</u>	<u>14,728</u>
At 30 <sup>th</sup> September 2021	<u>14,728</u>	<u>14,728</u>
<b>Net book value 2021</b>	<u>33,849</u>	<u>33,849</u>
<b>Net book value 2020</b>	<u>25,431</u>	<u>25,431</u>

# CHRIST TEMPLE OF WORSHIP

Notes to the financial statements for the year ended 30<sup>th</sup> September 2021

## 6. Creditors – amounts falling due within one year

	<u>2021</u>	<u>2020</u>
	£	£
Other creditors and accruals	<u>1,200</u>	<u>1,200</u>

## 7. Financial commitments

### Capital Commitments

The church had no capital commitment as at 30<sup>th</sup> September 2021.

### Operating lease commitments

The church had an operating lease as at 30<sup>th</sup> September 2021.