

Charity N 1158665

NEW CHAPTER CHRISTIAN INTERNATIONAL

MANAGEMENT COMMITTEE REPORT AND FINANCIAL STATEMENTS

For the year ended 31th August 2025

NEW CHAPTER CHRISTIAN INTERNATIONAL

Statement of Financial Activities (including Income and Expenditure Accounts)

For the year ended 30th August 2025 .

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**NEW CHAPTER CHRISTIAN INTERNATIONAL
LEGAL AND ADMINISTRATIVE INFORMATION
For the year ended 30th August 2025**

Management Committee

1 Pastor Chukwunonso Emoh	Chairman
2 Dr Stivelia Kachilele	Secretary
3 Uchenna Nwakuna	

Charity No 1158665

Registered Office

**63-65 REA STREET
Digbeth
Birmingham
B5 6BB**

Secretary

Accountants

**Jecom & Co
Incorporated Financial Accountants (IFA)
276 Monument Road
Edgbaston
Birmingham
B16 8XF.**

Bankers

HSBC

NEW CHAPTER CHRISTIAN INTERNATIONAL

MANAGEMENT COMMITTEE'S REPORT

For the year ended 30th August 2025 .

The Management Committee who are also the trustees of the charity submit their annual report and the financial statements of NEW CHAPTER CHRISTIAN INTERNATIONAL(the Charity) for the year ended 30th August 2025. The Management Committee confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirement of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities issued in September 2000.

Method of appointment or election of Management Committee

The Management of the Charity is the responsibility of the Management Committee who are elected and co-opted under the terms of the Articles of Association.

Constitution policies and objectives

The Charity is registered as a charity and was set up by The charity commission.

The principle object of the Charity is to organise church services, community services, mentoring and advice nursery and teaching of children, adult and youth

There have been no changes in the objectives since the last annual report.

Organizational structure and decision making

The organization of the Charity is controlled by the members of the Management Committee.

Review of activities

During the year the Charity received a total of £71,095 from grants and other sources. The financial results for the year are shown in the annexed accounts

Reserves policy

It is the policy of the management committee to work towards holding the minimum reserves necessary to enable the Charity to meet its commitments for a minimum period of three months.

**NEW CHAPTER CHRISTIAN INTERNATIONAL
MANAGEMENT COMMITTEE'S REPORT**

For the year ended 30th August 2025 .

Management committee's responsibilities

Charity law applicable to charities in England/Wales requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for the period. In preparing those financial statements the Management Committee have

- * selected suitable accounting policies and applied them consistently,**
- * made judgments and estimates that are reasonable and prudent,**
- * stated whether applicable accounting standards have been followed,**
subject to any material departures disclosed and explained in the
financial statements, and
- * prepared the financial statements on a going concern basis (unless it is**
inappropriate to presume that the Trust will continue in operation).

The Management Committee have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities. These account has been delivered in accordance with the provisions applicable to chariries subject to the small companies regime.

The report was approved by the Management Committee on and signed on its behalf by

**Dr Stivelia Kachilele
Secretary**

NEW CHAPTER CHRISTIAN INTERNATIONAL

Independent Examiner's Report to the trustees of

NEW CHAPTER CHRISTIAN INTERNATIONAL

For the year ended 30th August 2025

I report on the accounts for the year ended 30th August 2025 which are set out on pages

8 to 16 Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the charity Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts (under section 43 of the Act), to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the Act), and to state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with 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 statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1. Which gives me reasonable cause to believe that in, any material respect, the requirements: to keep accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act; have not been met; or**
- 2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.**

J. Okundaye AFA FFTA FIAB

Jecom & Co

Incorporated Financial Accountants

276 Monument Road

EdgbEdgbaston

Birmingham

B16 8XF

**NEW CHAPTER CHRISTIAN INTERNATIONAL
ACCOUNTANTS REPORT TO THE TRUSTEES**

For the year ended 30th August 2025 .

In accordance with the instructions given to us we have prepared, without carrying out an audit the financial statements for the year ended 30th August 2025 set out on pages 7 to 16. These financial statement has been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002) under the historical cost convention and the accounting policies set out on page 8 to 9. from the accounting records of the Charity and from information and explanation supplied to us.

- a] the accounts of the Charity for the year ended 30th August 2025 are in agreement with the accounting records kept by the Charity under section 480 of the Companies Act 2006; and**
- b] having regard only to, and on the basis of, the information in those accounting records, those account have been drawn up in a manner consistent with the provisions of the Act as specified in subsection 476 so far as applicable to the charity.**

**Jecom & Co
Incorporated Financial Accountant
276 Monument Road
Edgbaston
Birmingham B16 8XF.**

NEW CHAPTER CHRISTIAN INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30th August 2025 .

		Restricted	Unrestricted	Total	Total
		Funds	Funds	Funds	Funds
		2025	2025	2025	2024
	Note	£	£	£	£
INCOMING RESOURCES					
Donations legacies and similar incoming resources	2		71095	71095	77614
			71095	71095	77614
RESOURCES EXPENDED					
Charitable expenditure:					
Cost of activities in furtherance of the charity's objects			1155	1155	1914
Support costs for grants and activities	3		0	0	0
Resources expended on managing and administering the charity	4		483	16291	9503
			0		0
TOTAL RESOURCES EXPENDED	5	58205	1638	17446	11417
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR					
			69457	53649	66197
					0
TOTAL FUNDS AT 30th August 2025			69457	53649	66197
TOTAL FUNDS AT 30th August 2024			5342	5342	5342

The Statement of Financial Activities includes all gains and losses recognized in the year

The notes on page 10 to 15 form part of these financial statements

NEW CHAPTER CHRISTIAN INTERNATIONAL

BALANCE Sheet

As at 30th August 2025 .

FIXED ASSETS	Note	<u>2025</u>
		£
Tangible fixed assets	8	1448
CURRENT ASSETS		
Debtors	9	0
Cash at Bank and in Hand		<u>9726</u>
		9726
CREDITORS - Amount falling due	10	
within one year		0
NET CURRENT ASSETS		11174
NET ASSETS	12	<u>12622</u>
CHARITY FUNDS		
Restricted Funds	11	0
Unrestricted Funds	11	<u>12622</u>
		12622

The Trustees have:-

- a] “For the year ending 30th August 2025 the charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006 .
- b] The members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c] The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting periods and preparation of the accounts.

The financial statements were approved by the Trustees on the

And are signed on their behalf by:

Pastor Chukwunonso Emoh
Senior Pastor

Dr Stivelia Kachilele
Secretary

The notes on pages 10 - 15 form part of these financial statements

NEW CHAPTER CHRISTIAN INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30th August 2025.

1 ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP).

"Accounting and Reporting by Charities" published in September 2000,

1.2 Charity Status

The members of the charity are the trustees named on page 2 in the event of the Charity being wound up.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Incoming resources

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

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in this financial statements for services donated by volunteers.

NEW CHAPTER CHRISTIAN INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30th August 2025

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognized where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1.6 Cash flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their expected useful lives on the following basis:

Motor Vehicle	-	25% Straight line
Furnitures and Fixtures	-	25% Straight line
Office Equipment	-	25% Straight line

NEW CHAPTER CHRISTIAN INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30th August 2025

2 DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES

	Restricted	Unrestricted	Total	Total
	Funds	Funds	Funds	Funds
	2025	2025	2025	2024
	£	£	£	
Grants Gift Aid		26831	26,831	6669
Thith and offerings		44,264	44,264	
	0	71,095	71,095	6,669

3 SUPPORT COSTS FOR GRANTS AND ACTIVITIES

	Restricted	Unrestricted	Total	Total
	Funds	Funds	Funds	Funds
	2025	2025	2025	2024
	£	£	£	£
Printing postage & stationary		308	308	300
Protective clothings		303	303	0
Light & Heat		0	0	499
Bank charges		108	108	134
Consultancy		0	0	0
Functions		10,067	10,067	4823
Toiletries & first aid		0	0	0
Charity		3,369	3,369	0
Insurance		0	0	0
Advertisement		0	0	0
Travel and subsistence		1504	1,504	0
Repairs & maintenance		24617	24,617	542
Total		£40,276	£40,276	6,298

NEW CHAPTER CHRISTIAN INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30th August 2025

4 RESOURCES EXPENDED ON MANAGING AND ADMINISTERING THE CHARITY

	Restricted	Unrestricted	Total	Total
	Funds	Funds	Funds	Funds
	2025	2025	2025	2024
	£	£	£	£
Sundries		0	0	1914
Audit & Accountancy fees		9132	9132	1983
Professional fees		90	90	0
Property rent		6000	6000	4531
Telephone		1069	1069	615
Depreciation - motor vehicles		0	0	0
Depreciation - office equipment		336	336	240
Depreciation - fixtures & fittings		146	146	221
Total		16774	16774	9503

5 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff Costs Depreciation		Other Costs	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	0
Wages and salaries	1155		0	1155	8654
Support costs for grants and activities			40276	40276	3978
Resources expended on managing and administering the charity		483	16291	16774	7607
Total Resources Expended	1155	483	56567	58205	20239

6 NET INCOMING RESOURCES/(RESOURCES EXPENDED)

	Total	Total
	2025	2024
	£	£
This is stated after charging		
Depreciation of tangible fixed assets owned by the charity	483	461
Audit & Accountancy fees	9132	1983
Professional fees	90	0
	9704	2444

NEW CHAPTER CHRISTIAN INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30th August 2025

During the year no Management Committee received any remuneration (2025 - £NIL)

During the year no Management Committee received any benefit in kind (2025 - £NIL)

During the year no Management Committee received any reimbursement of expenses (2025 - £NI

7 STAFF COSTS AND NUMBERS

Staff costs were as follows	2025	2024
	£	£

Wages & Salaries	1155	1914
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The average monthly number of employees during the year was as follows

	2025	2024
Administrative	2	2

No employee received remuneration amounting to more than £50000 in either year

8 TANGIBLE FIXED ASSETS

	Motor Vehicles	Equipment	Fixtures & Fittings	Total
	£	£	£	£
Cost				
At 1 September 2024		635	536	1171
Addition in year		710	50	760
		1345	586	1931
Depreciation				
At 1 September 2024		159	134	293
Charge for the year		178	13	190
At 30th August 2025		336	146	483
Net book value				
At 1 September 2024		1009	439	1448
At 31 August 2025		635	536	1171

9 DEBTORS

	2025
Due within one year	£
Debtors	
Cash in hand and at bank	9726
	9726

NEW CHAPTER CHRISTIAN INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30th August 2025

10 CREDITORS	2025
Amount falling due within one year	£
Bank Loan and overdrafts	
Accruals	0
Tax & National Insurance Contribution	
	£0

11 STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
UNRESTRICTED FUNDS				
General Funds	19843	28893	1638	47099
General Fund 1				
Subtotal	19843	28893	1638	47099
RESTRICTED FUNDS				
Restricted Funds				
	19843	28893	1638	47099
SUMMARY OF FUNDS				
		£	£	£
General Funds	28396	28893	1638	55652
Restricted Funds				
Total of Funds	28396	28893	1638	55652

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds
	2025	2025	2025
	£	£	£
Tangible fixed assets		1448	1384
Debtors due after more than 1 year			
Current assets		9726	380
Creditors due within one year		0	0
Total		11174	1764

NEW CHAPTER CHRISTIAN INTERNATIONAL
DETAILED INCOME AND EXPENDITURE ACCOUNT

For the year ended 30th August 2025

0	Fund	Fund	
	31 August 2025	31 August 2024	
<u>INCOME</u>	£		
Building Fund	0	0	
Tithes & Offering	44264	41306	
Gift Aids	26831	0	
Community activities			
	71095	41306	41306
<u>LESS : EXPENDITURE</u>			
Wages & Salaries	8060	2314	
Property rent and rate	6000	13256	
Light & Heat	0	0	
Printing, Postage & Stationery	308	100	
Repairs & Maintenance	24617	500	
Protective clothings	303	46	
Functions	10067	4937	
Charity	3369	500	
Insurance	0	0	
Toiletries and first aid	0	54	
Travel and subsistence	1504	1486	
Telephone & Fax	1069	787	
Professional fees	90	0	
Audit & Accountancy fees	9132	1914	
Sundries	1155	9132	
Bank Charges	108	158	
Depreciation - motor vehicles			
Depreciation - office equipment	336	212	
Depreciation - Fixtures and fittings	146	179	
TOTAL EXPENDITURE	58205	58205	35575
NET INCOME FOR THE YEAR	£ 12890	£ 5731	