

JOY CHRISTIAN CENTRE

England & Wales · Charity number 1159442

Details

Other names JCC

Status Registered

Legal form CIO

Registered 2014-12-02

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

Contact

Address Unit 11
Manor House
Cranes Farm Road
Basildon
Essex
SS14 3DF

Phone 07956241499

Email admin@joychristiancentre.com

Website www.joychristiancentre.com

Activities

Objects: THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, THE ADVANCEMENT OF THE CHRISTIAN FAITH, IN ACCORDANCE WITH THE STATEMENT OF FAITH, IN BASILDON, ESSEX AND SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE.

Activities: For the public benefit, the advancement of the Christian faith, in accordance with the Statement of Faith, in Basildon, Essex and such other parts of the United Kingdom and the World as the charity trustees may from time to time decides.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, The General Public/mankind

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£78,000	£69,749	-	-
2024-03-31	£92,904	£71,513	-	-
2023-03-31	£69,000	£59,000	-	-
2022-03-31	£58,803	£59,575	-	-
2021-03-31	£56,000	£55,000	-	-

Trustees

Name	Role	Appointed
MICHAEL EDWIN GUSMOND DOHERTY	Chair	2015-05-16
Lawrence Takyi Ofosu		2020-10-30
Rev WILLIAM ELI SUNU		2006-07-15

Accounts

JOY CHRISTIAN CENTRE

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

JOY CHRISTIAN CENTRE

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

JOY CHRISTIAN CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees Rev W E Sunu, Senior Minister & Trustee
M E G Doherty, Chair of Trustees
L T Ofofu, Trustee

**Charity registered
number** 1159442

Principal office 11 Manor House
Heron Court
Cranes Close
Basildon
Essex
SS14 3DF

Accountants Hedley Dunk Limited t/a Xeinadin
Trinity House
3 Bullace Lane
Dartford
Kent
DA1 1BB

JOY CHRISTIAN CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2024 to 31 March 2025.

Objectives and activities

• Policies and objectives

Joy Christian Centre (JCC) exists to advance the Christian faith through worship, teaching, pastoral care, evangelism, and community engagement, in accordance with its Constitution.

The Trustees work in collaboration with the Resident Pastor, Rev. William Sunu, to further the Charity's vision and are responsible for the management of the Charity's assets, finances, and governance.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

• Review of activities

The Charity continued to operate from leased premises at Suites 6–11, Manor House, Cranes Farm Road, Basildon, which are used for administration and weekly church meetings. Although rental costs increased during the year, the premises provided stability for ongoing ministry and outreach.

Plans were developed to introduce fee-charging seminars, conferences, and worship events to support fundraising and outreach. Due to space limitations, the Trustees and pastoral team explored alternative venues suitable for such events.

Discussions were held with the landlord regarding the renovation of the first-floor mezzanine. Approval from building regulators is awaited, with completion anticipated in 2026, which would reduce future hall-hire costs.

The Church experienced steady growth during the year, welcoming four new members and conducting four youth baptisms. Three families relocated during the year, resulting in a stable congregation of approximately 100 members.

Financial review

• Going concern

The Trustees have reviewed the Charity's financial position and principal risks and are satisfied that appropriate controls are in place. The financial statements have therefore been prepared on a going concern basis.

• Financial risk management objectives and policies

The Trustees have identified the major risks to which Joy Christian Centre are exposed and these are reviewed regularly. The systems and procedures to mitigate those risks are also the subject of regular review and where appropriate professional advice is sought to provide the Centre with the information it requires to manage the risks on behalf of the charity.

JOY CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

• Constitution

Joy Christian Centre is a registered Charitable Incorporated Organisation (CIO), number 1159442, and is governed by constitution

• Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected or co-opted under terms of the constitution.

• Organisational structure and decision-making policies

Finance Committee

This committee oversees the detailed financial management information provided by the Treasurers; prepares financial advice for the Joy Christian Centre including the budget; and considers requests for expenditure outside the agreed budget.

Ministry Team

An advisory group to the Resident Pastor (in whom lies all the responsibility for the spiritual and worship life of the parish) on matters relating to ministry to the local church, such as aspects of worship, midweek groups and work with young people and children. This group consults and received advice from the Trustees as appropriate

The pastoral team, led by Rev. William Sunu, oversees the spiritual and worship life of the Church and manages day-to-day activities in consultation with the Trustees as appropriate.

• Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees continue to prioritise the development of a building fund with the aim of purchasing a permanent place of worship. A designated savings account was opened with Kingdom Bank to support this objective..

JOY CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

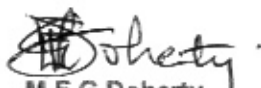
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:


MEG Doherty
(Chair of Trustees)

Date: 15 January 2026

JOY CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of Joy Christian Centre ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Dated: 15 January 2026

Stephen Fryer

FCA

Hedley Dunk Limited t/a Xeinaidin
Dartford

JOY CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	76,876	76,876	92,088
Other Income	4	1,136	1,136	816
Total income		78,012	78,012	92,904
Expenditure on:				
Charitable activities	5	69,749	69,749	71,513
Total expenditure		69,749	69,749	71,513
Net movement in funds		8,263	8,263	21,391
Reconciliation of funds:				
Total funds brought forward as previously stated		56,507	56,507	34,618
Prior year adjustment		-	-	498
Total funds brought forward as restated		56,507	56,507	35,116
Net movement in funds		8,263	8,263	21,391
Total funds carried forward		64,770	64,770	56,507

The Statement of financial activities includes all gains and losses recognised in the year.

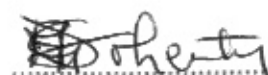
The notes on pages 8 to 17 form part of these financial statements.

JOY CHRISTIAN CENTRE

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	6,457	3,509
		<u>6,457</u>	<u>3,509</u>
Current assets			
Debtors	11	507	400
Cash at bank and in hand		65,679	58,121
		<u>66,186</u>	<u>58,521</u>
Current liabilities			
Creditors: amounts falling due within one year	12	(7,873)	(5,523)
		<u>58,313</u>	<u>52,998</u>
Net current assets		<u>58,313</u>	<u>52,998</u>
Total assets less current liabilities		<u>64,770</u>	<u>56,507</u>
Total net assets		<u>64,770</u>	<u>56,507</u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	64,770	56,507
Total funds		<u>64,770</u>	<u>56,507</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



M E G Doherty
 Chair of Trustees

Date: 15 January 2026

The notes on pages 8 to 17 form part of these financial statements.

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Joy Christian Centre is a charity registered in the UK under number 1159442, it operates from Unit 11, Manor House, Cranes Farm Road, Basilson, Essex, SS14 3DF.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Joy Christian Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Motor vehicles	-	20% reducing balance basis
Fixtures and fittings	-	20% reducing balance basis
Office equipment	-	25% reducing balance basis
Other fixed assets	-	20% reducing balance basis

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 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 purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	76,876	76,876

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	92,088	92,088

4. Other income

	Unrestricted funds 2025 £	Total funds 2025 £
Bank interest received	1,136	1,136

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

4. Other income (continued)

	Unrestricted funds 2024 £	Total funds 2024 £
Other income	24	24
Bank interest received	792	792
	<u>816</u>	<u>816</u>

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Direct costs	<u>69,749</u>	<u>69,749</u>

	Unrestricted funds 2024 £	Total 2024 £
Direct costs	<u>71,513</u>	<u>71,513</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Total funds 2025 £
Church Activities	<u>69,749</u>	<u>69,749</u>

JOY CHRISTIAN CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2024 £	Total funds 2024 £
Church Activities	71,513	71,513

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £
Staff costs	29,620	29,620
Worship materials	612	612
Rent and rates	25,410	25,410
Conferences and training	1,238	1,238
Insurance	552	552
Utilities and other premise costs	1,476	1,476
Telephone	2,029	2,029
Guest Speakers	1,450	1,450
Volunteer travel expenses	100	100
Welfare	2,000	2,000
Accountancy	1,364	1,364
Repairs and renewals	45	45
Office costs	1,129	1,129
Card charges	317	317
Subscriptions	510	510
Depreciation	1,697	1,697
Missions	200	200
	<u>69,749</u>	<u>69,749</u>

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Activities 2024 £	Total funds 2024 £
Staff costs	29,613	29,613
Worship materials	881	881
Rent and rates	25,009	25,009
Insurance	528	528
Utilities and other premise costs	1,419	1,419
Sundry expenses	500	500
Telephone	2,073	2,073
Guest Speakers	3,870	3,870
Volunteer travel expenses	200	200
Welfare	869	869
Accountancy	690	690
Repairs and renewals	270	270
Office costs	1,321	1,321
Card charges	215	215
Subscriptions	742	742
Depreciation	966	966
Missions	2,347	2,347
	<u>71,513</u>	<u>71,513</u>

7. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts (including VAT)	714	390
Fees payable to the Charity's independent examiner in respect of:		
All other services not included above (including VAT)	<u>650</u>	<u>300</u>

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

8. Staff costs

	2025 £	2024 £
Wages and salaries	28,489	28,500
Contribution to defined contribution pension schemes	1,131	1,113
	<u>29,620</u>	<u>29,613</u>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Employees	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. Rev W E Sunu received a salary for his employment as the Senior Pastor of the Charity. No remuneration was received for his role as a Trustee. The value of Trustees' remuneration and other benefits was as follows:

		2025 £	2024 £
Rev W E Sunu	Remuneration	28,489	28,500
	Guest speaker	-	2,130

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Other fixed assets £	Total £
Cost or valuation				
At 1 April 2024	3,023	6,342	3,427	12,792
Additions	400	246	3,999	4,645
At 31 March 2025	3,423	6,588	7,426	17,437
Depreciation				
At 1 April 2024	2,358	5,268	1,657	9,283
Charge for the year	213	330	1,154	1,697
At 31 March 2025	2,571	5,598	2,811	10,980
Net book value				
At 31 March 2025	852	990	4,615	6,457
At 31 March 2024	665	1,074	1,770	3,509

11. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	384	162
Prepayments and accrued income	123	238
	507	400

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	-	367
Other creditors	5,893	3,776
Accruals and deferred income	1,980	1,380
	7,873	5,523

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds - all funds	56,507	78,012	(69,749)	64,770

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds - all funds	35,116	92,904	(71,513)	56,507

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	56,507	78,012	(69,749)	64,770

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	35,116	92,904	(71,513)	56,507

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	6,457	6,457
Current assets	66,186	66,186
Creditors due within one year	(7,873)	(7,873)
Total	64,770	64,770

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	3,509	3,509
Current assets	58,521	58,521
Creditors due within one year	(5,523)	(5,523)
Total	56,507	56,507

16. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge amounted to £1,131 (2024 - £1,113).

17. Related party transactions

During the year payments totalling £600 (2024 - £Nil) were made to Charis Communications for Guest Speakers. Charis Communications shares one trustee, W Sunu, with Joy Christian Centre.

Accounts

JOY CHRISTIAN CENTRE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

JOY CHRISTIAN CENTRE

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 18

JOY CHRISTIAN CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees Rev W E Sunu, Senior Minister & Trustee
M E G Doherty, Chair of Trustees
L T Ofosu, Trustee

**Charity registered
number** 1159442

Principal office 11 Manor House
Heron Court
Cranes Close
Basildon
Essex
SS14 3DF

Accountants Hedley Dunk Limited
Trinity House
3 Bullace Lane
Dartford
Kent
DA1 1BB

JOY CHRISTIAN CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Joy Christian Centre for the 1 April 2023 to 31 March 2024.

Objectives and activities

● Policies and objectives

The Trustees of Joy Christian Centre (JCC) hold the responsibility of collaborating with the Resident Pastor to promote JCC Basildon's vision. This vision encompasses all aspects of the centre's activities, including pastoral, evangelistic, and ecumenical efforts, as outlined in the organisation's Constitution. Additionally, the Trustees are specifically tasked with managing the charity's funds and assets and overseeing the employment of its staff.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

● Review of activities

Since July 2018, JCC has been operating from rented premises, which were purchased by a new landlord, APF Group Ltd., in February 2024. Despite the change in ownership, the charity's weekly activities have not been disrupted, even as the landlord undertakes major renovation works.

Encouragingly, the landlord has expressed willingness to renovate a mezzanine area on the first floor of the building, allowing the church to relocate there in the near future. This development is a significant positive for JCC, as the additional space will enable better accommodation for Sunday school children, the youth church, and the adult congregation. There is also potential for the creation of kitchen facilities and administrative offices.

Over the past 12 months, the church has welcomed three new families, including teenagers and young children. The total number of congregants now stands at approximately 100, comprising 52 adults and 48 youths.

Financial review

● Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Donations, tithes and offerings (as well as gift-aid) has been the main source of income. However, the church leaders and trustees are looking for low to medium risk investment opportunities that will help the charity diversify our source of income.

A review of our business rate liabilities in 2022 by the trustees has revealed that the charity should benefit from the 80% mandatory rebate given to charities by the local authority. However that was not the case because the rent was inclusive of the business rate. We approached our Landlord and the local council and as a result our business rate for 2023 is now in credit.

● Financial risk management objectives and policies

The Trustees have identified the major risks to which Joy Christian Centre are exposed and these are reviewed regularly. The systems and procedures to mitigate those risks are also the subject of regular review and where appropriate professional advice is sought to provide the Centre with the information it requires to manage the risks on behalf of the charity.

JOY CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

- **Constitution**

Joy Christian Centre is a registered Charitable Incorporated Organisation (CIO), number 1159442, and is governed by constitution

- **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected or co-opted under terms of the constitution.

- **Organisational structure and decision-making policies**

Finance Committee

This committee oversees the detailed financial management information provided by the Treasurers; prepares financial advice for the Joy Christian Centre including the budget; and considers requests for expenditure outside the agreed budget.

Ministry Team

An advisory group to the Resident Pastor (in whom lies all the responsibility for the spiritual and worship life of the parish) on matters relating to ministry to the local church, such as aspects of worship, midweek groups and work with young people and children. This group consults and received advice from the Trustees as appropriate

- **Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees are actively developing the building fund with the aim of buying a permanent home for the church to carry out its pastoral, evangelical and other community activities.

JOY CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

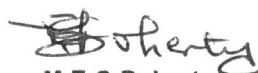
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:


M E G Doherty
(Chair of Trustees)

Date: 23/1/2025

JOY CHRISTIAN CENTRE

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Independent examiner's report to the Trustees of Joy Christian Centre ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Dated: 24 January 2025

Stephen Fryer

FCA

Hedley Dunk Limited
Dartford

JOY CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	As restated Total funds 2023 £
Income from:				
Donations and legacies	3	92,088	92,088	64,705
Other Income	4	816	816	363
Total income		<u>92,904</u>	<u>92,904</u>	<u>65,068</u>
Expenditure on:				
Charitable activities	5	71,513	71,513	54,565
Total expenditure		<u>71,513</u>	<u>71,513</u>	<u>54,565</u>
Net movement in funds		<u>21,391</u>	<u>21,391</u>	<u>10,503</u>
Reconciliation of funds:				
Total funds brought forward as previously stated		34,618	34,618	24,613
Prior year adjustment		498	498	-
Total funds brought forward as restated		<u>35,116</u>	<u>35,116</u>	<u>24,613</u>
Net movement in funds		21,391	21,391	10,503
Total funds carried forward		<u>56,507</u>	<u>56,507</u>	<u>35,116</u>

The Statement of financial activities includes all gains and losses recognised in the year.

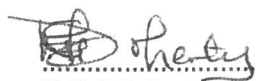
The notes on pages 8 to 18 form part of these financial statements.

JOY CHRISTIAN CENTRE

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	2024 £	As restated 2023 £
Fixed assets			
Tangible assets	10	3,509	3,057
		<u>3,509</u>	<u>3,057</u>
Current assets			
Debtors	11	400	1,126
Cash at bank and in hand		58,121	32,927
		<u>58,521</u>	<u>34,053</u>
Creditors: amounts falling due within one year	12	(5,523)	(1,994)
Net current assets		<u>52,998</u>	<u>32,059</u>
Total assets less current liabilities		<u>56,507</u>	<u>35,116</u>
Total net assets		<u><u>56,507</u></u>	<u><u>35,116</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	56,507	35,116
Total funds		<u><u>56,507</u></u>	<u><u>35,116</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


M E G Doherty
 Chair of Trustees

Date: 23/1/2025

The notes on pages 8 to 18 form part of these financial statements.

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Joy Christian Centre is a charity registered in the UK under number 1159442, it operates from Unit 11, Manor House, Cranes Farm Road, Basilton, Essex, SS14 3DF.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Joy Christian Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Motor vehicles	-	20% reducing balance basis
Fixtures and fittings	-	20% reducing balance basis
Office equipment	-	25% reducing balance basis
Other fixed assets	-	20% reducing balance basis

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.12 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 purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	92,088	92,088

	Unrestricted funds 2023 £	As restated Total funds 2023 £
Donations	64,705	64,705

4. Other income

	Unrestricted funds 2024 £	Total funds 2024 £
Other income	24	24
Bank interest received	792	792
	816	816

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. Other income (continued)

	Unrestricted funds 2023 £	As restated Total funds 2023 £
Other income	236	236
Bank interest received	127	127
	<u>363</u>	<u>363</u>

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Direct costs	71,513	71,513

	Unrestricted funds 2023 £	As restated Total 2023 £
Direct costs	54,565	54,565

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Total funds 2024 £
Church Activities	71,513	71,513

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2023 £	As restated Total funds 2023 £
Church Activities	54,565	54,565

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £
Staff costs	29,613	29,613
Worship materials	881	881
Rent and rates	25,009	25,009
Insurance	528	528
Utilities and other premise costs	1,419	1,419
Sundry expenses	500	500
Telephone	2,073	2,073
Guest Speakers	3,870	3,870
Volunteer travel expenses	200	200
Welfare	869	869
Accountancy	690	690
Repairs and renewals	270	270
Office costs	1,321	1,321
Card charges	215	215
Subscriptions	742	742
Depreciation	966	966
Missions	2,347	2,347
	71,513	71,513

JOY CHRISTIAN CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	As restated Activities 2023 £	As restated Total funds 2023 £
Staff costs	29,576	29,576
Worship materials	340	340
Rent and rates	8,806	8,806
Conferences and training	360	360
Insurance	510	510
Utilities and other premise costs	1,498	1,498
Sundry expenses	768	768
Telephone	1,949	1,949
Guest Speakers	3,750	3,750
Welfare	3,251	3,251
Accountancy	690	690
Repairs and renewals	806	806
Office costs	725	725
Card charges	152	152
Subscriptions	489	489
Depreciation	895	895
	<u>54,565</u>	<u>54,565</u>

7. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts (including VAT)	390	360
Fees payable to the Charity's independent examiner in respect of:		
All other services not included above (including VAT)	<u>300</u>	<u>300</u>

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

8. Staff costs

	2024 £	2023 £
Wages and salaries	28,500	28,500
Contribution to defined contribution pension schemes	1,113	1,076
	<u>29,613</u>	<u>29,576</u>

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Employees	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. Rev W E Sunu received a salary for his employment as the Senior Pastor of the Charity. No remuneration was received for his role as a Trustee. The value of Trustees' remuneration and other benefits was as follows:

		2024 £	2023 £
Rev W E Sunu	Remuneration	28,500	28,500
	Guest speaker	2,130	-

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

10. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Other fixed assets £	Total £
Cost or valuation				
At 1 April 2023	3,023	6,342	2,009	11,374
Additions	-	-	1,418	1,418
At 31 March 2024	3,023	6,342	3,427	12,792
Depreciation				
At 1 April 2023	2,192	4,910	1,215	8,317
Charge for the year	166	358	442	966
At 31 March 2024	2,358	5,268	1,657	9,283
Net book value				
At 31 March 2024	665	1,074	1,770	3,509
At 31 March 2023	831	1,432	794	3,057

11. Debtors

	2024 £	As restated 2023 £
Due within one year		
Other debtors	162	886
Prepayments and accrued income	238	240
	400	1,126

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

12. Creditors: Amounts falling due within one year

	2024	As restated 2023
	£	£
Other taxation and social security	367	425
Other creditors	3,776	249
Accruals and deferred income	1,380	1,320
	<u>5,523</u>	<u>1,994</u>

13. Prior year adjustments

The accounts have been restated to incorporate the impact of a misclassification of income and expenditure for Camp Meeting, Women of Influence and YOFF. The change has resulted in additional surplus available of £498.

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

14. Statement of funds

Statement of funds - current year

	As restated Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds - all funds	35,116	92,904	(71,513)	56,507

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	As restated Balance at 31 March 2023 £
Unrestricted funds				
General Funds - all funds	24,613	65,068	(54,565)	35,116

15. Summary of funds

Summary of funds - current year

	As restated Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	35,116	92,904	(71,513)	56,507

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	As restated Balance at 31 March 2023 £
General funds	24,613	65,068	(54,565)	35,116

JOY CHRISTIAN CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	3,509	3,509
Current assets	58,521	58,521
Creditors due within one year	(5,523)	(5,523)
Total	<u>56,507</u>	<u>56,507</u>

Analysis of net assets between funds - prior period

	As restated Unrestricted funds 2023 £	As restated Total funds 2023 £
Tangible fixed assets	3,057	3,057
Current assets	34,053	34,053
Creditors due within one year	(1,994)	(1,994)
Total As restated	<u>35,116</u>	<u>35,116</u>

17. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge amounted to £1,113 (2023- £1,076).

Accounts

JOY CHRISTIAN CENTRE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

JOY CHRISTIAN CENTRE

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

JOY CHRISTIAN CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Rev W E Sunu, Senior Minister & Trustee M E G Doherty, Chair of Trustees B Kamara, Trustee L T Oforu, Trustee (appointed 30 October 2020)
Charity registered number	1159442
Principal office	11 Manor House Heron Court Cranes Close Basildon Essex SS14 3DF
Accountants	Hedley Dunk Limited Chartered Accountants Trinity House 3 Bullace Lane Dartford Kent DA1 1BB

JOY CHRISTIAN CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Joy Christian Centre for the 1 April 2021 to 31 March 2022.

Objectives and activities

• Policies and objectives

The Trustees of Joy Christian Centre has the responsibility of co-operation with the Residential Pastor in promoting Joy Christian Centre, Basildon, covering the whole dimension of the Centre, pastoral, evangelistic and ecumenical as stated in the organisation's Constitution. It has specific responsibilities for the management of the funds and assets of the charity and for the employments of its staff.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

• Review of activities

Since relocating the church to unit 6 -11 Manor House, Cranes farm Road, in June 2018 the number of congregants have been increasing gradually but nowhere near pre-Covid figures.

Adopting the Hybrid (in-person and online) style of worship service with the hope of reaching more people online has proven useful in the last couple years but it is yet to reflect in the number of congregants who attend our in-person weekend service.

There are plans to hold various teaching conferences this year to help boost our numbers and hopefully increase donations, tithes and offerings.

Financial review

• Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Donations, tithes and offerings (as well as gift-aid) has been the main source of income. However, the church leaders and trustees are looking for low to medium risk investment opportunities that will help the charity diversity our source of income.

A review of our business rate liabilities in 2022 by the trustees has revealed that the charity should benefit from the 80% mandatory rebate given to charities by the local authority. However that was not the case because the rent was inclusive of the business rate. We approached our Landlord and the local council and as a result our business rate for 2023 is now in credit.

• Financial risk management objectives and policies

The Trustees have identified the major risks to which Joy Christian Centre are exposed and these are reviewed regularly. The systems and procedures to mitigate those risks are also the subject of regular review and where appropriate professional advice is sought to provide the Centre with the information it requires to manage the risks on behalf of the charity.

JOY CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

- **Constitution**

Joy Christian Centre is a registered Charitable Incorporated Organisation (CIO), number 1159442, and is governed by constitution

- **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected or co-opted under terms of the constitution.

- **Organisational structure and decision-making policies**

Finance Committee

This committee oversees the detailed financial management information provided by the Treasurers; prepares financial advice for the Joy Christian Centre including the budget; and considers requests for expenditure outside the agreed budget.

Ministry Team

An advisory group to the Resident Pastor (in whom lies all the responsibility for the spiritual and worship life of the parish) on matters relating to ministry to the local church, such as aspects of worship, midweek groups and work with young people and children. This group consults and received advice from the Trustees as appropriate

- **Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees are actively developing the building fund with the aim of buying a permanent home for the church to carry out its pastoral, evangelical and other community activities.

JOY CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



M E G Doherty
Chair of Trustees

Date: 26 January 2023

JOY CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Trustees of Joy Christian Centre ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination, which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 26 January 2023

Jack Fryer

ACA

Hedley Dunk Limited
Dartford

JOY CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	58,800	58,800	55,898
Other Income	4	3	3	9
Total income		<u>58,803</u>	<u>58,803</u>	<u>55,907</u>
Expenditure on:				
Charitable activities	5	59,575	59,575	54,616
Total expenditure		<u>59,575</u>	<u>59,575</u>	<u>54,616</u>
Net movement in funds		<u>(772)</u>	<u>(772)</u>	<u>1,291</u>
Reconciliation of funds:				
Total funds brought forward		25,385	25,385	24,094
Net movement in funds		(772)	(772)	1,291
Total funds carried forward		<u>24,613</u>	<u>24,613</u>	<u>25,385</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.

JOY CHRISTIAN CENTRE

**BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	2,766	2,487
		2,766	2,487
Current assets			
Debtors	11	257	-
Cash at bank and in hand		22,955	24,658
		23,212	24,658
Creditors: amounts falling due within one year	12	(1,365)	(1,760)
Net current assets		21,847	22,898
Total assets less current liabilities		24,613	25,385
Total net assets		24,613	25,385
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	24,613	25,385
Total funds		24,613	25,385

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



M E G Doherty
 Chair of Trustees

Date: 26 January 2023

The notes on pages 8 to 17 form part of these financial statements.

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Joy Christian Centre is a charity registered in the UK under number 1159442, it operates from Unit 11, Manor House, Cranes Farm Road, Basilton, Essex, SS14 3DF.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Joy Christian Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Motor vehicles	-	20% reducing balance basis
Fixtures and fittings	-	20% reducing balance basis
Office equipment	-	25% reducing balance basis
Other fixed assets	-	20% reducing balance basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.11 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 purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	58,800	58,800

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	52,929	52,929
Government grants	2,969	2,969
	55,898	55,898

4. Other income

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest received	3	3

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest received	9	9

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £
Direct costs	59,575	59,575
	Unrestricted funds 2021 £	Total 2021 £
Direct costs	54,616	54,616

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £
Church Activities	59,575	59,575
	Activities undertaken directly 2021 £	Total funds 2021 £
Church Activities	54,616	54,616

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £
Staff costs	22,333	22,333
Worship materials	772	772
Rent and rates	25,661	25,661
Conferences and training	990	990
Insurance	524	524
Utilities and other premise costs	293	293
Sundry expenses	707	707
Telephone	1,951	1,951
Guest Speakers	3,630	3,630
Volunteer travel expenses	60	60
Gifts and donations	250	250
Accountancy	600	600
Repairs and renewals	20	20
Office costs	412	412
Card charges	41	41
Subscriptions	489	489
Depreciation	842	842
	<u>59,575</u>	<u>59,575</u>

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Activities 2021 £	Total funds 2021 £
Staff costs	27,290	27,290
Worship materials	334	334
Rent and rates	14,575	14,575
Conferences and training	624	624
Insurance	516	516
Utilities and other premise costs	608	608
Sundry expenses	690	690
Telephone	1,805	1,805
Guest Speakers	848	848
Gifts and donations	500	500
Welfare	918	918
Accountancy	735	735
Repairs and renewals	720	720
Office costs	2,687	2,687
Card charges	5	5
Subscriptions	1,033	1,033
Depreciation	728	728
	<u>54,616</u>	<u>54,616</u>

7. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts (including VAT)	360	360
Fees payable to the Charity's independent examiner in respect of:		
All other services not included above (including VAT)	<u>300</u>	<u>300</u>

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

8. Staff costs

	2022 £	2021 £
Wages and salaries	21,927	26,722
Contribution to defined contribution pension schemes	406	568
	<u>22,333</u>	<u>27,290</u>

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Employees	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. Rev W E Sunu received a salary for his employment as the Senior Pastor of the Charity. No remuneration was received for his role as a Trustee. The value of Trustees' remuneration and other benefits was as follows:

	2022 £	2021 £
Rev W E Sunu Remuneration	21,926	21,926

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

10. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Other fixed assets £	Total £
Cost or valuation				
At 1 April 2021	2,690	4,998	1,379	9,067
Additions	-	1,121	-	1,121
At 31 March 2022	2,690	6,119	1,379	10,188
Depreciation				
At 1 April 2021	2,347	3,306	927	6,580
Charge for the year	176	576	90	842
At 31 March 2022	2,523	3,882	1,017	7,422
Net book value				
At 31 March 2022	167	2,237	362	2,766
At 31 March 2021	343	1,692	452	2,487

11. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	257	-
	257	-

12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	444	224
Pension fund loan payable	(9)	96
Accruals and deferred income	930	1,440
	1,365	1,760

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds - all funds	25,385	58,803	(59,575)	24,613
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds - all funds	24,094	55,907	(54,616)	25,385
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	25,385	58,803	(59,575)	24,613
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	24,094	55,907	(54,616)	25,385
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	2,766	2,766
Current assets	23,212	23,212
Creditors due within one year	(1,365)	(1,365)
Total	24,613	24,613

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,487	2,487
Current assets	24,658	24,658
Creditors due within one year	(1,760)	(1,760)
Total	25,385	25,385

16. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge amounted to £406 (2021- £568).

Accounts

JOY CHRISTIAN CENTRE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

JOY CHRISTIAN CENTRE

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

JOY CHRISTIAN CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Rev W E Sunu, Senior Minister & Trustee M E G Doherty, Chair of Trustees B Kamara, Trustee L T Oforu, Trustee (appointed 30 October 2020)
Charity registered number	1159442
Principal office	11 Manor House Heron Court Cranes Close Basildon Essex SS14 3DF
Accountants	Hedley Dunk Limited Chartered Accountants Trinity House 3 Bullace Lane Dartford Kent DA1 1BB

JOY CHRISTIAN CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Joy Christian Centre for the 1 April 2021 to 31 March 2022.

Objectives and activities

● Policies and objectives

The Trustees of Joy Christian Centre has the responsibility of co-operation with the Residential Pastor in promoting Joy Christian Centre, Basildon, covering the whole dimension of the Centre, pastoral, evangelistic and ecumenical as stated in the organisation's Constitution. It has specific responsibilities for the management of the funds and assets of the charity and for the employments of its staff.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

● Review of activities

Since relocating the church to unit 6 -11 Manor House, Cranes farm Road, in June 2018 the number of congregants have been increasing gradually but nowhere near pre-Covid figures.

Adopting the Hybrid (in-person and online) style of worship service with the hope of reaching more people online has proven useful in the last couple years but it is yet to reflect in the number of congregants who attend our in-person weekend service.

There are plans to hold various teaching conferences this year to help boost our numbers and hopefully increase donations, tithes and offerings.

Financial review

● Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Donations, tithes and offerings (as well as gift-aid) has been the main source of income. However, the church leaders and trustees are looking for low to medium risk investment opportunities that will help the charity diversity our source of income.

A review of our business rate liabilities in 2022 by the trustees has revealed that the charity should benefit from the 80% mandatory rebate given to charities by the local authority. However that was not the case because the rent was inclusive of the business rate. We approached our Landlord and the local council and as a result our business rate for 2023 is now in credit.

● Financial risk management objectives and policies

The Trustees have identified the major risks to which Joy Christian Centre are exposed and these are reviewed regularly. The systems and procedures to mitigate those risks are also the subject of regular review and where appropriate professional advice is sought to provide the Centre with the information it requires to manage the risks on behalf of the charity.

JOY CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

- **Constitution**

Joy Christian Centre is a registered Charitable Incorporated Organisation (CIO), number 1159442, and is governed by constitution

- **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected or co-opted under terms of the constitution.

- **Organisational structure and decision-making policies**

Finance Committee

This committee oversees the detailed financial management information provided by the Treasurers; prepares financial advice for the Joy Christian Centre including the budget; and considers requests for expenditure outside the agreed budget.

Ministry Team

An advisory group to the Resident Pastor (in whom lies all the responsibility for the spiritual and worship life of the parish) on matters relating to ministry to the local church, such as aspects of worship, midweek groups and work with young people and children. This group consults and received advice from the Trustees as appropriate

- **Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees are actively developing the building fund with the aim of buying a permanent home for the church to carry out its pastoral, evangelical and other community activities.

JOY CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



M E G Doherty
Chair of Trustees

Date: 26 January 2023

JOY CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Trustees of Joy Christian Centre ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination, which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 26 January 2023

Jack Fryer

ACA

Hedley Dunk Limited
Dartford

JOY CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	58,800	58,800	55,898
Other Income	4	3	3	9
Total income		<u>58,803</u>	<u>58,803</u>	<u>55,907</u>
Expenditure on:				
Charitable activities	5	59,575	59,575	54,616
Total expenditure		<u>59,575</u>	<u>59,575</u>	<u>54,616</u>
Net movement in funds		<u>(772)</u>	<u>(772)</u>	<u>1,291</u>
Reconciliation of funds:				
Total funds brought forward		25,385	25,385	24,094
Net movement in funds		(772)	(772)	1,291
Total funds carried forward		<u>24,613</u>	<u>24,613</u>	<u>25,385</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.

JOY CHRISTIAN CENTRE

**BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	2,766	2,487
		2,766	2,487
Current assets			
Debtors	11	257	-
Cash at bank and in hand		22,955	24,658
		23,212	24,658
Creditors: amounts falling due within one year	12	(1,365)	(1,760)
Net current assets		21,847	22,898
Total assets less current liabilities		24,613	25,385
Total net assets		24,613	25,385
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	24,613	25,385
Total funds		24,613	25,385

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



M E G Doherty
 Chair of Trustees

Date: 26 January 2023

The notes on pages 8 to 17 form part of these financial statements.

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Joy Christian Centre is a charity registered in the UK under number 1159442, it operates from Unit 11, Manor House, Cranes Farm Road, Basilton, Essex, SS14 3DF.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Joy Christian Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Motor vehicles	-	20%	reducing balance basis
Fixtures and fittings	-	20%	reducing balance basis
Office equipment	-	25%	reducing balance basis
Other fixed assets	-	20%	reducing balance basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.11 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 purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	58,800	58,800

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	52,929	52,929
Government grants	2,969	2,969
	55,898	55,898

4. Other income

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest received	3	3

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest received	9	9

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £
Direct costs	59,575	59,575
	Unrestricted funds 2021 £	Total 2021 £
Direct costs	54,616	54,616

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £
Church Activities	59,575	59,575
	Activities undertaken directly 2021 £	Total funds 2021 £
Church Activities	54,616	54,616

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £
Staff costs	22,333	22,333
Worship materials	772	772
Rent and rates	25,661	25,661
Conferences and training	990	990
Insurance	524	524
Utilities and other premise costs	293	293
Sundry expenses	707	707
Telephone	1,951	1,951
Guest Speakers	3,630	3,630
Volunteer travel expenses	60	60
Gifts and donations	250	250
Accountancy	600	600
Repairs and renewals	20	20
Office costs	412	412
Card charges	41	41
Subscriptions	489	489
Depreciation	842	842
	<u>59,575</u>	<u>59,575</u>

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Activities 2021 £	Total funds 2021 £
Staff costs	27,290	27,290
Worship materials	334	334
Rent and rates	14,575	14,575
Conferences and training	624	624
Insurance	516	516
Utilities and other premise costs	608	608
Sundry expenses	690	690
Telephone	1,805	1,805
Guest Speakers	848	848
Gifts and donations	500	500
Welfare	918	918
Accountancy	735	735
Repairs and renewals	720	720
Office costs	2,687	2,687
Card charges	5	5
Subscriptions	1,033	1,033
Depreciation	728	728
	<u>54,616</u>	<u>54,616</u>

7. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts (including VAT)	360	360
Fees payable to the Charity's independent examiner in respect of:		
All other services not included above (including VAT)	<u>300</u>	<u>300</u>

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

8. Staff costs

	2022 £	2021 £
Wages and salaries	21,927	26,722
Contribution to defined contribution pension schemes	406	568
	<u>22,333</u>	<u>27,290</u>

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Employees	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. Rev W E Sunu received a salary for his employment as the Senior Pastor of the Charity. No remuneration was received for his role as a Trustee. The value of Trustees' remuneration and other benefits was as follows:

		2022 £	2021 £
Rev W E Sunu	Remuneration	21,926	21,926

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

JOY CHRISTIAN CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Other fixed assets £	Total £
Cost or valuation				
At 1 April 2021	2,690	4,998	1,379	9,067
Additions	-	1,121	-	1,121
At 31 March 2022	<u>2,690</u>	<u>6,119</u>	<u>1,379</u>	<u>10,188</u>
Depreciation				
At 1 April 2021	2,347	3,306	927	6,580
Charge for the year	176	576	90	842
At 31 March 2022	<u>2,523</u>	<u>3,882</u>	<u>1,017</u>	<u>7,422</u>
Net book value				
At 31 March 2022	<u>167</u>	<u>2,237</u>	<u>362</u>	<u>2,766</u>
At 31 March 2021	<u>343</u>	<u>1,692</u>	<u>452</u>	<u>2,487</u>

11. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	257	-
	<u>257</u>	<u>-</u>

12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	444	224
Pension fund loan payable	(9)	96
Accruals and deferred income	930	1,440
	<u>1,365</u>	<u>1,760</u>

JOY CHRISTIAN CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds - all funds	25,385	58,803	(59,575)	24,613
	<u>25,385</u>	<u>58,803</u>	<u>(59,575)</u>	<u>24,613</u>

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds - all funds	24,094	55,907	(54,616)	25,385
	<u>24,094</u>	<u>55,907</u>	<u>(54,616)</u>	<u>25,385</u>

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	25,385	58,803	(59,575)	24,613
	<u>25,385</u>	<u>58,803</u>	<u>(59,575)</u>	<u>24,613</u>

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	24,094	55,907	(54,616)	25,385
	<u>24,094</u>	<u>55,907</u>	<u>(54,616)</u>	<u>25,385</u>

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	2,766	2,766
Current assets	23,212	23,212
Creditors due within one year	(1,365)	(1,365)
Total	24,613	24,613

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,487	2,487
Current assets	24,658	24,658
Creditors due within one year	(1,760)	(1,760)
Total	25,385	25,385

16. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge amounted to £406 (2021- £568).

Accounts

JOY CHRISTIAN CENTRE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

HEDLEY DUNK LIMITED
Chartered Accountants & Statutory Auditor
Trinity House
3 Bullace Lane
Dartford
Kent
DA1 1BB

JOY CHRISTIAN CENTRE

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

JOY CHRISTIAN CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Rev W E Sunu, Senior Minister & Trustee S Sewornoo (deceased 14 April 2020) M E G Doherty, Chair of Trustees B Kamara, Trustee
Charity registered number	1159442
Principal office	11 Manor House Heron Court Cranes Close Basildon Essex SS14 3DF
Accountants	Hedley Dunk Limited Chartered Accountants Trinity House 3 Bullace Lane Dartford Kent DA1 1BB

JOY CHRISTIAN CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Joy Christian Centre for the 1 April 2020 to 31 March 2021.

The Trustees confirm that the annual report and financial statements of the Charitable Incorporated Organisation (CIO) comply with the current statutory requirements of the CIO's governing document and the provision of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland. (FRS 102) (effective 1 January 2019).

Objectives and activities

● Policies and objectives

The Trustees of Joy Christian Centre has the responsibility of co-operation with the Residential Pastor in promoting Joy Christian Centre, Basildon, covering the whole dimension of the Centre, pastoral, evangelistic and ecumenical as stated in the organisation's Constitution. It has specific responsibilities for the management of the funds and assets of the charity and for the employments of its staff.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

● Review of activities

Soon after the relaxation of the covid-19 restrictions in England and Wales, in the 2020/21 accounting period Joy Christian Centre cautiously resumed its normal, in-person, weekly activities and also continued streaming church services on social media (Hybrid-church)

to meet the spiritual and social needs of members who could not physically present due to old age or health related issues.

Giving the financial, social and mental health challenges brought on by the global pandemic the spiritual leadership, after making appropriate enquiries, adopted new ways to help our community and church members navigate the uncertainties. Listed below are the key activities:

- Calling tree - a call lists of church members and friends in the community to check on them and their families' wellbeing.
- Daily morning and evening prayers on WhatsApp to reassure the community of God's presence, love and our support.
- Daily word - Rev Sunu's daily recorded messages of encouragement distributed through WhatsApp, Youtube and our church website.
- Distribution of food hampers to families who have lost their jobs and or income.

Financial review

● Going concern

The Trustees recently reviewed the organisation's income and expenditure in light of the impact of covid-19 and inflation resulting in the rising cost of living and it was realised that the overall income has dropped by more than 20%. However, looking at the rate at which members are returning to in-person service the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

JOY CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

- **Financial risk management objectives and policies**

The Trustees have identified the major risks to which Joy Christian Centre are exposed and these are reviewed regularly. The systems and procedures to mitigate those risks are also the subject of regular review and where appropriate professional advice is sought to provide the Centre with the information it requires to manage the risks on behalf of the charity.

Structure, governance and management

- **Constitution**

Joy Christian Centre is a registered Charitable Incorporated Organisation (CIO), number 1159442, and is governed by constitution

- **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected or co-opted under terms of the constitution.

- **Organisational structure and decision-making policies**

Finance Committee

This committee oversees the detailed financial management information provided by the Treasurers; prepares financial advice for the Joy Christian Centre including the budget; and considers requests for expenditure outside the agreed budget.

Ministry Team

An advisory group to the Resident Pastor (in whom lies all the responsibility for the spiritual and worship life of the parish) on matters relating to ministry to the local church, such as aspects of worship, midweek groups and work with young people and children. This group consults and received advice from the Trustees as appropriate

- **Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees are actively developing the building fund with the aim of buying a permanent home for the church to carry out its pastoral, evangelical and other community activities.

JOY CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:


M E G Doherty
Chair of Trustees

Date: 20 January 2022

JOY CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the Trustees of Joy Christian Centre ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 20 January 2022

Jack Fryer

ACA

Hedley Dunk Limited
Dartford

JOY CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	55,788	55,788	72,447
Investment Income	4	9	9	30
Other income	5	110	110	11,296
Total income		55,907	55,907	83,773
Expenditure on:				
Charitable activities	6	54,616	54,616	78,630
Total expenditure		54,616	54,616	78,630
Net movement in funds		1,291	1,291	5,143
Reconciliation of funds:				
Total funds brought forward		24,094	24,094	18,951
Net movement in funds		1,291	1,291	5,143
Total funds carried forward		25,385	25,385	24,094

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.

JOY CHRISTIAN CENTRE

BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	2,487	3,215
		<u>2,487</u>	<u>3,215</u>
Current assets			
Cash at bank and in hand		24,658	23,678
		<u>24,658</u>	<u>23,678</u>
Creditors: amounts falling due within one year	12	(1,760)	(2,799)
		<u></u>	<u></u>
Net current assets		<u>22,898</u>	<u>20,879</u>
Total assets less current liabilities		<u>25,385</u>	<u>24,094</u>
Net assets excluding pension asset		<u>25,385</u>	<u>24,094</u>
Total net assets		<u><u>25,385</u></u>	<u><u>24,094</u></u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	25,385	24,094
		<u>25,385</u>	<u>24,094</u>
Total funds		<u><u>25,385</u></u>	<u><u>24,094</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



M E G Doherty
Chair of Trustees

Date: 20 January 2022

The notes on pages 8 to 17 form part of these financial statements.

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Joy Christian Centre is a charity registered in the UK under number 1159442, it operates from Unit 11, Manor House, Cranes Farm Road, Basilton, Essex, SS14 3DF.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Joy Christian Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Motor vehicles	-	20% reducing balance basis
Fixtures and fittings	-	20% reducing balance basis
Office equipment	-	25% reducing balance basis
Other fixed assets	-	20% reducing balance basis

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.10 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 purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	52,819	52,819
Government grants	2,969	2,969
	<u>55,788</u>	<u>55,788</u>

	Unrestricted funds 2020 £	Total funds 2020 £
Donations	72,447	72,447
	<u>72,447</u>	<u>72,447</u>

4. Investment Income

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest received	9	9
	<u>9</u>	<u>9</u>

	Unrestricted funds 2020 £	Total funds 2020 £
Bank interest received	30	30
	<u>30</u>	<u>30</u>

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

5. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £
Other income	110	110

	Unrestricted funds 2020 £	Total funds 2020 £
Other incoming	11,296	11,296

£11,296 of prior year other income relates to a refund of service charge fees from a property previously occupied by Joy Christian Centre.

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £
Direct costs	54,616	54,616

	Unrestricted funds 2020 £	Total funds 2020 £
Direct costs	78,630	78,630

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Total funds 2021 £
Church Activities	54,616	54,616

	Activities undertaken directly 2020 £	Total funds 2020 £
Church Activities	78,630	78,630

Analysis of direct costs

	Activities 2021 £	Total funds 2021 £
Staff costs	27,290	27,290
Worship materials	334	334
Rent and rates	14,575	14,575
Conferences and training	624	624
Insurance	516	516
Utilities and other premise costs	608	608
Sundry expenses	880	880
Telephone	1,805	1,805
Guest Speakers	658	658
Gifts and donations	500	500
Welfare	918	918
Accountancy	735	735
Repairs and renewals	2,513	2,513
Office costs	894	894
Card charges	5	5
Subscriptions	1,033	1,033
Depreciation	728	728
	54,616	54,616

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Activities 2020 £	Total funds 2020 £
Staff costs	31,607	31,607
Worship materials	4,256	4,256
Rent and rates	20,638	20,638
Conferences and training	5,541	5,541
Insurance	647	647
Utilities and other premise costs	1,341	1,341
Sundry expenses	685	685
Telephone	1,322	1,322
Guest Speakers	520	520
Gifts and donations	812	812
Welfare	975	975
Motor expenses	14	14
Accountancy	800	800
Repairs and renewals	1,075	1,075
Marketing	55	55
Office costs	1,402	1,402
Legal and professional	3,052	3,052
Card charges	524	524
Subscriptions	470	470
Depreciation	944	944
Travel for camp	1,950	1,950
	<u>78,630</u>	<u>78,630</u>

8. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts (including VAT)	360	480
Fees payable to the Charity's independent examiner in respect of:		
All other services not included above (including VAT)	<u>300</u>	<u>300</u>

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

9. Staff costs

	2021 £	2020 £
Wages and salaries	26,722	30,862
Contribution to defined contribution pension schemes	568	745
	<u>27,290</u>	<u>31,607</u>

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Employees	<u>1</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. Rev W E Sunu received a salary for his employment as the Senior Pastor of the Charity. No remuneration was received for his role as a Trustee. The value of Trustees' remuneration and other benefits was as follows:

	2021 £	2020 £
Rev W E Sunu Remuneration	21,926	21,926

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

JOY CHRISTIAN CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

11. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Other fixed assets £	Total £
Cost or valuation				
At 1 April 2020	2,690	4,998	1,379	9,067
At 31 March 2021	<u>2,690</u>	<u>4,998</u>	<u>1,379</u>	<u>9,067</u>
Depreciation				
At 1 April 2020	2,127	2,911	814	5,852
Charge for the year	220	395	113	728
At 31 March 2021	<u>2,347</u>	<u>3,306</u>	<u>927</u>	<u>6,580</u>
Net book value				
At 31 March 2021	<u>343</u>	<u>1,692</u>	<u>452</u>	<u>2,487</u>
At 31 March 2020	<u>563</u>	<u>2,087</u>	<u>565</u>	<u>3,215</u>

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank overdrafts	-	1,595
Other taxation and social security	224	295
Pension fund loan payable	96	204
Accruals and deferred income	1,440	705
	<u>1,760</u>	<u>2,799</u>

JOY CHRISTIAN CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds - all funds	24,094	55,907	(54,616)	25,385

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
General Funds - all funds	18,951	83,773	(78,630)	24,094

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	24,094	55,907	(54,616)	25,385

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General funds	18,951	83,773	(78,630)	24,094

JOY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,487	2,487
Current assets	24,658	24,658
Creditors due within one year	(1,760)	(1,760)
Total	25,385	25,385

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	3,215	3,215
Current assets	23,678	23,678
Creditors due within one year	(2,799)	(2,799)
Total	24,094	24,094

16. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge amounted to £568 (2020- £745).