

JOY CHRISTIAN CENTRE

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

JOY CHRISTIAN CENTRE

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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 Oforu, 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.

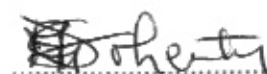
The notes on pages 8 to 17 form part of these financial statements.

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.

JOY CHRISTIAN CENTRE

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
	69,749	69,749

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.

