

Charity registered number
08896712

Celestial Church Of Christ Jehovah Emmanuel Parish

Trustees` Report and Accounts

28 February 2023

Celestial Church Of Christ Jehovah Emmanuel Parish
Trustees` Report and Accounts
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Company Information

Trustees

Tobi Ajayi Samson
Adeyemi Adediran Adesina
Samuel Adekunle Adesina

Accountants

Family Financial Centre Accountants
43-47 Middle Hilgate
Stockport
SK1 3DG

Bankers

Barclays

Independent examiner

Registered Office

Unit 12 Dale House
Vickers Street
Manchester Greater
Manchester
M40 8EF

Charity registered number

08896712

Celestial Church Of Christ Jehovah Emmanuel Parish
Charity registered number: 08896712
Trustees' Report
for the year ended 28 February 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Structure, governance and management

Governing Document

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Recruitment and Appointment of Trustees

The Charity is governed by its Board of Trustees as named on page 1.

The trust deed provides for the appointment of future trustees by resolution passed at a special meeting of the existing trustees. The trust deed does not require the trustees to retire by rotation.

Trustee induction and training

The Charity is aware of the need to ensure that all trustees are adequately trained and are aware of their responsibility. Where required the trustees are provided with written guidance to make them aware of their responsibilities and to prepare them to discharge their duties to achieve the Charity's objectives.

Celestial Church Of Christ Jehovah Emmanuel Parish
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Trustees' Report
for the year ended 28 February 2023

Objectives and activities for the public benefit

Objectives

The overall purpose of the charity is the advantage of the Christian faith.

- The relief of persons who are in conditions of need and consequently suffering hardship or distress, or who are aged or sick.
- Spiritual Counselling to members and support for expectant mothers.
- Any other charitable purpose for the benefit of the local community.
- The Director/Trustees seek to achieve the company's charitable objectives by maintaining a centre of worship and fellowship and by reaching out to the local and wider communities.
- We provide weekly Sunday services for adults and children, regular midweek for teaching and training, mentoring and coaching.

Significant Activities

When planning our activities for the year, the Trustees have considered the Commissions guidance on the public benefit in particular the specific guidance on charities for the advancement of religion.

Weekly Services

During the year we conducted weekly services to meet the objectives of the organisation. These services are aimed at our members and the general public, including children and young people, adults and the elderly.

Achievement and performance

Charitable Activities

The church organises regular worship service for its members and these services are open to the general public. These activities include weekly Sunday school for adults and children, Bible study, Prayer meetings and Sunday worship services.

Other activities include special program for community get together such as Harvest Celebrations, Barbeque etc. The church opens up these programs to the public especially the community where it operates.

Financial Review

Reserve Policy

The trustees would like to work towards maintaining unrestricted funds at a level which equates approximately three months of unrestricted expenditure.

Celestial Church Of Christ Jehovah Emmanuel Parish
Charity registered number: 08896712
Trustees' Report

The trustees present their report and accounts for the year ended 28 February 2023.

Trustees

The following persons served as directors during the year:

Tobi Ajayi Samson
Adeyemi Adediran Adesina
Samuel Adekunle Adesina
Emmanuel ADEMOSU - Appointed 03/01/2023
Omowale MARTINS - Appointed 03/01/2023

Charity Act and provisions

This report has been prepared in accordance with the Charity Act 1993, the Charity (Accounts and Report) Regulations 2008 and the provisions of trust deed.

This report was approved by the board on 24 March 2023 and signed on its behalf.

Adeyemi Adediran Adesina
Trustee

Celestial Church Of Christ Jehovah Emmanuel Parish

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Celestial Church Of Christ Jehovah Emmanuel Parish for the purposes of company law) are responsible for preparing the report and accounts in accordance with applicable law and UK Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Society and of the incoming resources and application of resources for that period.

In preparing the accounts the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the charities SORP
- make judgements and estimates that are reasonable and prudent;
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the financial statements and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue its activities.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Society and enable them to ensure that the accounts comply with the Charity Act 1993, the Charity (Accounts and Report) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Celestial Church Of Christ Jehovah Emmanuel Parish
Accountants' Report**

**Accountants' report to the trustees of
Celestial Church Of Christ Jehovah Emmanuel Parish**

You consider that the Society is exempt from an audit for the year ended 28 February 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Charity Act 1993 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the Society at the end of the financial year and of its statement of financial activities for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the statement of financial activities, the Balance Sheet and the related notes from the accounting records of the Society and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Family Financial Centre
Accountants

43-47 Middle Hilgate
Stockport
SK1 3DG

24 March 2023

Celestial Church Of Christ Jehovah Emmanuel Parish
Statement of financial activities
for the year ended 28 February 2023

	Notes	2023 £	2022 £
INCOMING RESOURCES			
Incoming resouces from generated funds:			
Voluntary Income			
Donations		50,837	38,159
Government grants		7,247	13,756
Interest earned		22	
Total incoming resources		<u>58,106</u>	<u>51,915</u>
RESOURCES EXPENDED			
Charitable Activities	2	(11,884)	(4,948)
Support Cost		(12,576)	(16,172)
Governance Costs	2A	(4,385)	(1,428)
Net incoming resources		<u>29,261</u>	<u>29,367</u>
Total funds brought forward	5	31,772	2,405
Surplus for the financial year		<u><u>61,033</u></u>	<u><u>31,772</u></u>

Celestial Church Of Christ Jehovah Emmanuel Parish
Balance Sheet
as at 28 February 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	37,540	36,300
Current assets			
Cash at bank and in hand	28,992	19,464	
Creditors: amounts falling due within one year	4	<u>(5,500)</u>	<u>(23,993)</u>
Net current (liabilities)/assets		23,492	(4,529)
Total assets		<u>61,032</u>	<u>31,771</u>
Funds			
Unrestricted funds			
Total funds	5	<u>61,032</u>	<u>31,772</u>
Shareholder's funds		<u>61,032</u>	<u>31,772</u>

Adeyemi Adediran Adesina
 Director
 Approved by the board on 24 March 2023

Celestial Church Of Christ Jehovah Emmanuel Parish
Notes to the Accounts
for the year ended 28 February 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) and applicable UK Accounting Standards and the Charities ACT 1993.

Incoming resources

Incoming resources are included in the Statement of Financial Activities when the charity become entitled to the income.

Donated Services are included in the incoming resources at an estimated value of those services to the charity.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises the grants awarded by the charity in the delivery of its activities and services for its beneficiaries. It includes both the grant and direct support costs.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity including trustee expenses.

Fund Accounting

All of the Society's funds are unrestricted. Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the Society.

2 Analysis of charitable expenditure

The charity undertakes its charitable activities through directly attributable costs and apportioned support costs.

	2023	2022
	£	£
Charitable activities	11,884	4,948
Support Costs	12,576	16,172
	24,460	21,120

2 Analysis of governance costs

The charity undertakes its strategic direction of the organisation through governance costs and the cost associated to it.

	2023	2022
	£	£
Trustee expenses	-	-
Accountancy fees	857	1,428
Legal & professional fees	3,400	
	4,257	1,428

Celestial Church Of Christ Jehovah Emmanuel Parish
Notes to the Accounts
for the year ended 28 February 2023

3 Tangible fixed assets

	Land and buildings	Computer equipment	Total
	£	£	£
Cost			
As at 28 February 2022	36,300	-	36,300
As at 28 February 2023	36,300	1,850	38,150
Depreciation			
As at 28 February 2022	-	-	-
As at 28 February 2023	-	610	610
Net Book Value			
As at 28 February 2022	36,300	-	36,300
As at 28 February 2023	36,300	1,240	37,540

4 Creditors amount falling due within one year

	2023	2022
	£	£
Accountancy fees	500	993
Private loan	-	23,000
Other Creditors	5,000	
	5,500	23,993

5 Analysis of Charitable funds

	2023	2022
	£	£
At 01 March 2022	31,772	2,405
Incoming resources	58,106	51,915
Resources expended	(28,846)	(22,548)
At 28 February 2023	61,032	31,772

6 Staff emoluments

No employees received emoluments in excess of £60,000.

Celestial Church Of Christ Jehovah Emmanuel Parish
Detailed income and expenditure account
for the year ended 28 February 2023

	2023	2022
	£	£
INCOMING RESOURCES		
Donations	50,837	38,159
Government grants	7,247	13,756
Interest earned	22	
Total incoming resources	58,106	51,915
 RESOURCES EXPENDED		
Charitable Activities		
Ministries expenses	11,884	4,948
 Management & Administrative:		
Rent	9,058	7,922
Alarm & security		1,344
Light and heat		3,880
Stationery and printing	100	50
Subsistence		1,496
Cleaning	1,500	500
Software expense	408	
Repairs & maintenance	900	980
Depreciation	610	
	12,576	16,172
 Governance Costs		
Telephone and fax		218
Accountancy fees	857	1,184
Bank charges	128	26
Legal and professional fees	3,400	
	4,385	1,428
 Net incoming resources	29,260	29,367

Celestial Church Of Christ Jehovah Emmanuel Parish

Charity registered number: 08896712

**Independent Examier's Report On The Accounts
for the year ended 28 February 2023**

I report to the trustees on my examination of the accounts of Celestial Church Of Christ Jehovah Emmanuel Parish for the year ended 28 February 2022.

Responsibilities and Basis of Report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent Examier's Statement

I have completed my 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.

This report was approved by the independent examiner on 24 March 2023 and signed.

Rosemary Fuh
ACCA