

CELESTIAL CHURCH OF CHRIST
MIRACLE OF GOD PARISH

ANNUAL RETURN FOR YEAR END 31ST of December 2024.



CELESTIAL CHURCH OF CHRIST

MIRACLE OF GOD PARISH

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CELESTIAL CHURCH OF CHRIST

MIRACLE OF GOD PARISH

Legal and administrative information

Trustees

Mrs Elizabeth Gabriel Chairperson.
Mr Olusegun Olaniyan
Samson Gabriel
Rebecca Chukwuyem

Charity Registration No:
1161967

Registered Address

ADDRESS: UNIT 2.
REGAL INDUSTRIAL ESTATE,
GORTON, OPENSHAW MANCHESTER.
M12 5BX

Independent Examiners

Solomon Allistar (MAAT)
Unit 54 Carriocca Business Park
Hellindon Close, Ardwick
Manchester
M12 4AH

Bankers

Lloyds Bank



CELESTIAL CHURCH OF CHRIST

MIRACLE OF GOD PARISH

Report of the Trustees for the Year Ended 31st December 2024

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2024.

Structure, Governance and Management

Objectives and Activities

The objects of the Celestial Church of Christ, Miracle of God Parish are to propagate the name of Our Lord Jesus Christ.

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

Christian Counselling, Advice and Information

In propagating the name of Our Lord Jesus Christ, the parish engaged in evangelism, prayer sessions, spiritual counselling, advice and information to the general public during regular weekly services. These extend to assisting members and non-members in housing and financial needs, the provision of regular 'Health Check' for all to attend and discuss their health problems and have medical check-up with volunteer Doctors and Nurses. This forum has been very helpful in dictating early symptoms of sicknesses and illnesses and referring the affected to hospitals for treatment and cure.

Financial assistance for charitable objects

The parish donated generously to many individuals in need, such as destitute, the disabled and the sick in our society. We also rendered financial support to various organisations in support of their own humanitarian and charitable activities

Other Charitable activities

Other charitable activities include; spreading the Word of God among all nations and announcing the good news of the Kingdom of God to the poor in spirit. This was done through our Spiritual Worship which are open to the general public, revivals, healings and evangelism which are conducted to stimulate spiritual awareness among the people, seminars and symposia which are organised for people to know and understand more about the Word of God



Financial Sources

The church income comes mainly from the weekly tithes and church building funds, other church contributions such as thanksgiving, annual conference, travel and music funds.

The Building Repair Project

During the year under review, the church continued the work on the repair and maintenance of the church building.

Annual Harvest Program Event

Our annual harvest program was a great success that yielded fruitful results. We invited dignitaries from Africa, Europe, and the USA. The programme generated awareness of our activities in the local community hence leading to a increase in our weekly attendance and engagement in our activities.

Statement of Trustees' responsibilities

The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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

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

The Board of Trustees has overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to independent examine



**CELESTIAL CHURCH OF CHRIST
MIRACLE OF GOD PARISH**

Report of the Trustees for the Year Ended 31st December 2024

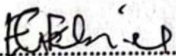
We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner:

The Charity's independent examiner, Solomon Allistar (MAAT) of SAA BUSINESS SUPPORT LTD has indicated their willingness to continue in office and offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:

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19/07/2025

Mrs Elizabeth Gabriel

CELESTIAL CHURCH OF CHRIST

MIRACLE OF GOD PARISH

Independent Examiner's Report for the Year Ended 31st December 2024

I report on the financial statements of the charity for the year ended 31 December 2024 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act).
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group/Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

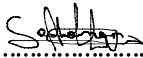
Independent Examiner's statement



In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 
SOLOMON ALLISTAR (MAAT)

Dated: 21/07/2025

CELESTIAL CHURCH OF CHRIST

MIRACLE OF GOD PARISH

Statement of financial activities for the year ended 31st December 2024.

		Unrestricted	Restricted	Total Funds	Total Funds
		2024	2024	2024	2023
	Notes	£	£	£	£
Incoming Resources					
General offerings		34,218.61	-	34,218.61	50,420.26
Gift Aid		7,319.75	-	7,319.75	6,853.66
Grants		-	-	-	-
Total Incoming Resources		41,538.36	-	41,538.36	57,273.92
Resources expended					
Direct charitable expenditure		33,432.03	-	33,432.03	51,207.23
Governance costs		700.00	-	700.00	600.00
Savings		1,200.00	-	1,200.00	1,200.00
Total resources expended		35,332.03	-	35,332.03	53,007.23
Movement in total fund for the year – Net income / (expenditure) for the year					
Net Gain (Loss) on investment		6,206.33	-	6,206.33	4,266.69
Fund Bal b/f		6,206.33		6,206.33	
Fund Bal c/f		4,266.69	-		4,266.69

CELESTIAL CHURCH OF CHRIST

MIRACLE OF GOD PARISH

Balance sheet as of 31st December 2024.

	Notes	2024 £	2024 £	2024 £	2023 £
FIXED ASSETS					
Tangible assets		48,945.60			59,632
CURRENT ASSETS		-	-		-
Debtors		-	-		-
Cash at bank		18,476.39	-		11,570
Total Assets			67,421.99	71,202	71,202
CREDITORS amounts falling due within one year		1,200	-		1,200
					-
NET CURRENT ASSETS			17,276.39	10,370	10,370
CREDITORS amount falling more than one year		9,794.82			14,843
TOTAL ASSETS LESS CURRENT LIABILITES			56,427.17	56,427.17	70,002
NET ASSETS			56,427.17	56,427.17	70,002
CHARITY FUNDS					
Unrestricted funds		56,427.17		56,427.17	70,002
Restricted funds					
TOTAL FUNDS		56,427.17		56,427.17	70,002

CELESTIAL CHURCH OF CHRIST

MIRACLE OF GOD PARISH

Notes to the Financial Statement for the Year Ended 31st December 2024

1. Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

a) Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and are in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

b) Incoming resources from generated funds

Incoming resources from generated funds represents donations towards weekly tithes, church building fund, thanksgiving, annual conference, travel and other contributions

c) Incoming resources; Interest receivable

Interest is credited in the year in which it is received.

d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Trust. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the Trust.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs include those incurred in the governance of its assets and are



primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Depreciation

Depreciation is calculated at rates estimated to write off the cost of all tangible fixed assets over their expected useful lives:

During the year under review, the church decided to continue to separate its equipment from its furniture fixtures and fittings. A depreciation rate of 20% was applied on each category on a reducing balance basis.

e) Fund structure

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

The funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds earmarked by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Endowment funds - these are funds that represent assets which must be held permanently by the charity. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included in unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

f) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

2 Income resources

Income comprises of donations, tithes and gift aid.

3 Employee information

None of the trustees received any remuneration or reimbursement of expenses during the year.

4 Net income resources

This is stated after charging



	2024	2023
	£	£
Depreciation	<u>12,236</u>	<u>14,908</u>

5 Taxation

The charity is exempt from corporation tax on its charity.

6 Tangible fixed assets

	Equipment Fixtures and fittings £	Total £
Cost:		
At 1 January 2024	59,632	59,632
Additions	1,550	1,550
At 31 December 2024	<u>61,182</u>	<u>61,182</u>
Depreciation		
At 1 January 2024		
Provision for year	12,236	12,236
At 31 December 2024	<u>12,236</u>	<u>12,236</u>
NET BOOK VALUE	<u>48,946</u>	<u>48,946</u>

7 Creditors: amounts falling due within than one year

	2024	2023
	£	£
Other Creditors	<u>1,200</u>	<u>1,200</u>

8 Creditors: amounts falling due more than one year

	2024	2023
	£	£
Other Creditors	<u>9,795</u>	<u>14,843</u>



**CELESTIAL CHURCH OF CHRIST
MIRACLE OF GOD PARISH - MANCHESTER**

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31 DECEMBER 2024

INCOME	£
Voluntary Donations	34,218.61
Gift aid	7,319.75
Total income	41,538.36
EXPENSES	£
Rent	14,858.21
Evangelism	4,630.00
Accounting	700.00
Travel	547.91
Equipment	1,550.00
Loan Repayments	5,048.18
Repairs	1,006.89
Subsistence	128.00
Admin Cost	1,190.00
Insurance	620.00
Utilities	3,852.84
Savings	1,200.00
Total Expenses	35,332.03
Surplus	6,206.33