



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Christ Empowerment Centre Ministries

On accounts for the year
ended

31 December 2022

Charity no
(if any)

1170713

Set out on pages

1 - 11

I report to the trustees on my examination of the accounts of the above charity for the year ended **31/ 12/ 2022**.

Responsibilities and
basis of report

As the trustees of ChristEmpoerment CentreMinistries a charity governed by a scheme ordered by the Charity Commission, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

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
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:

SYED MOHEUDDIN

Date: 29/09/2023

Name:

SYED MOHEUDDIN

Relevant professional
qualification(s) or body
(if any):

HMRC

Address:	101, Whitechapel High
	Street London
	E1 7RA

Section B	Disclosure
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Empty space for disclosure details

Christ Empowerment Centre Ministries

Report and Accounts

31 December 2022

Christ Empowerment Centre Ministries

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Christ Empowerment Centre Ministries
Business Information

Trustee

Dr Eric Owusu Boahen

Accountants

Reka Accountancy Services Limited

Unit 51

26-28 Queensway

Enfield Enterprise Center

Enfield

Mdx

EN3 4SA

Bankers

Lloyds Bank

Solicitors

Business address

20 Chester Road

Lower Edmonton

London

N9 8JG

Registered Number

1170713

Christ Empowerment Centre Ministries
Registered number: 1170713
Trustees report

Approval statement

The trustees present their report and accounts for the period ended 31 December 2022

Principal activities

The charity's principal activity during the year continued to be promotion of the Christian faith and religious activities

Trustees

The following persons served as Trustees during the Period:

Dr Eric Owusu Boahen
Mrs Eunice Boahen
Ms Carine Thompson
Ms Dina Prempeh
Ms Nicola Haynes
Mr Samuel Osei Yaw

The Charities (Accounts and Reports) Regulations 2008

This report has been prepared in accordance with the The Charities Regulations 2008.

I approve the accounts which comprise of the Profit and Loss Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing Reka Accountancy Services Limited with all information and explanations necessary for their compilation.

This report was approved by the board on 26 September 2023 and signed on its behalf.



Dr Eric Owusu Boahen
Trustee

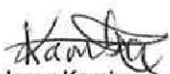
26 September 2023

Christ Empowerment Centre Ministries

Accountants' report on the unaudited accounts to Christ Empowerment Centre Ministries

You consider that the charity is exempt from an audit for the period ended 31 December 2022. You have acknowledge, on the balance sheet, your responsibilities for complying with the requirements of the Charities Regulation 2008 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 company at the end of the financial period and of its profit or loss for the financial period.

In accordance with your instructions, we have compiled these unaudited accounts which comprise, the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the charity and on the basis of information and explanations supplied to us.



Irene Kamba
Reka Accountancy Services Limited
Accountant

Unit 51
26-28 Queensway
Enfield Enterprise Centre
EN4 4SA

26 September 2023

Christ Empowerment Centre Ministries
Profit and Loss Account
for the year ended 31 December 2022

	Notes	2022 £	2021 £
TITHES AND OFFERINGS		36,235	24,890
Total Tithes and Offerings		36,235	24,890
Other business income		0	0
EXPENSES			
Guest speaker, retreat, conferences, events		4,086	1,850
IPHC Tithes & Donations		3,700	3,350
Car, van , Insurance and travel expenses		168	177
Rent, rates, power and insurance costs		6,705	5,260
Repairs and renewals of property and equipment		617	904
Telephone, fax, stationery and other office costs		500	1,550
Software , data protection		40	40
Pastor's appreciation and allowance		2,200	1,000
Depreciation and loss/(profit) on sale		2,154	2,124
Sundries		780	250
Community Welfare Support		3,400	2,950
Accountancy fees		300	200
TOTAL EXPENSES		24,650	19,654
(Loss)/profit for the period		11,585	5,236

Christ Empowerment Centre Ministries
Balance Sheet
for the year ended 31 December 2022

	Notes	2022	2021
		£	£
Non-current Assets			
Equipment, machinery and motor vehicles	3	16,495	8,495
		16,495	8,495
Current assets			
Cash at Lloyds Bank Account 1 - Current		71,695	63,566
Cash at Lloyds Bank Account 2 - Project		3,478	4,458
Total Assets		91,669	76,519
Capital account			
Balance at start of period		5,236	11,969
Net (loss)/profits		11,585	5,236
General reserve		74,848	59,314
Trustees's funds		91,669	76,519

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit The Charities Regulation 2008.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledges their responsibilities for complying with the requirements of the Charity Regulation 2008 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions of charities regulations 2008


Dr Eric Owusu Boahen

Trustee

Approved by the board on 26/09/2023

Christ Empowerment Centre Ministries
Notes to the Accounts
for the year ended 31 December 2022

1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

2 Profit and loss account analysis

	2022	2021
	£	£
Sales		
Tithes and Offerings	36,235	24,890
	<hr/>	<hr/>
Guest speake, welfare and donations		
Retreat and Coferences	1,000	800
Events and Guest Speaker	3,086	1,050
IPHC Tithes and Donations	3,700	3,350
	<hr/> 7,786	<hr/> 5,200
	<hr/>	<hr/>
Car, van and travel expenses		
Motor expenses, fuel	-	177
	<hr/>	<hr/>
Rent, rates, power and insurance costs		
Rent and Rates	6,705	5,260
Cleaning	-	-
Business Rates	-	-
	<hr/> 6,705	<hr/> 5,260
	<hr/>	<hr/>
Repairs and renewals of property and equipment		
Repairs and maintenance	-	-
	<hr/>	<hr/>
Telephone, fax, stationery and other office costs		
Telephone broadband and fax	-	480
Postage	-	-
Stationery and printing	500	1,070
Software and data protection	40	40
Equipment expenses	617	904
	<hr/> 1,157	<hr/> 2,014
	<hr/>	<hr/>
Covid-19 - Welfare Support	<hr/> 2,950	<hr/> 2,950
	<hr/>	<hr/>
Accountancy, legal and other professional fees		
Accountants fees	300	200
Pastor's appreciation & allowance	2,200	1,000
	<hr/> 2,500	<hr/> 1,200
	<hr/>	<hr/>
Depreciation and loss/(profit) on sale		
Depreciation	<hr/> 2,154	<hr/> 2,124
	<hr/>	<hr/>
Other business expenses		
Sundry expenses	<hr/> 780	<hr/> 250
	<hr/>	<hr/>

Christ Empowerment Centre Ministries
Notes to the Accounts
for the period from 1 January 2021 to 31 December 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial

Tithes and Offerings

Tithes and Offerings are voluntary contributions from members and sponsors of the charity.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful

Plant and machinery	20% straight line
Motor vehicles	25% straight line

Christ Empowerment Centre Ministries
Notes to the Accounts
for the year ended 31 December 2022

3 Plant, machinery and motor vehicles

	Plant and machinery £
Cost	
At 31 Dec 2021	8,495
At 31 Dec 2022	<u>16,495</u>
Depreciation	
At 31 Dec 2021	2,123
Charge for the year	<u>2,154</u>
At 31 Dec 2022	<u>4,277</u>
Net book value	
At 31 Dec 2021	<u>8,495</u>
Additional Equipment	<u>8,000</u>
At 31 Dec 2022	<u><u>16,495</u></u>