

**Registered number: 1170713**

**Christ Empowerment Centre Ministries**

**Report and Accounts**

**31 December 2023**

## **Christ Empowerment Centre Ministries**

### **Contents**

	<b>Page</b>
Independent examiner's report on the accounts	
Business information	1
Approval statement	2
Accountants' report	3
Profit and loss account	4
Balance sheet	5
Notes to the accounts	8

**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 2023

**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 28 September 2024 and signed on its behalf.



Dr Eric Owusu Boahen  
Trustee

28 September 2024

## **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 2023. 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.



Reka Accountancy Services Limited  
Accountant

Unit 51  
26-28 Queensway  
Enfield Enterprise Centre

28 September 2024

**Christ Empowerment Centre Ministries**  
**Profit and Loss Account**  
**for the year ended 31 December 2023**

	Notes	2023 £	2022 £
<b>TITHES AND OFFERINGS</b>		44,042	36,235
<b>Total Tithes and Offerings</b>		<b>44,042</b>	<b>36,235</b>
Other business income			
<b>EXPENSES</b>			
Guest speaker, retreat, conferences, events		8,355	4,086
IPHC Tithes & Donations		6,740	3,700
Car, van , Insurance and travel expenses		27	168
Rent, rates, power and insurance costs		6,934	6,705
Repairs and renewals of property and equipment		450	617
Telephone, fax, stationery and other office costs		400	500
Software , data protection		500	40
Pastor's appreciation and allowance		1,950	2,200
Depreciation and loss/(profit) on sale		3,299	2,154
Sundries		250	780
Community Welfare Support		4,200	3,400
Accountancy fees		400	300
<b>TOTAL EXPENSES</b>		<b>33,505</b>	<b>24,650</b>
<b>(Loss)/profit for the period</b>		<b>10,537</b>	<b>11,585</b>

**Christ Empowerment Centre Ministries**  
**Balance Sheet**  
**for the year ended 31 December 2023**

	Notes	2023	2022
		£	£
<b>Non-current Assets</b>			
Equipment, machinery and motor vehicles	3	16,946	16,495
		<u>16,946</u>	<u>16,495</u>
<b>Current assets</b>			
Cash at Lloyds Bank Account 1 - Current		81,401	71,695
Cash at Lloyds Bank Account 2 - Project		5,148	3,478
		<u>86,549</u>	<u>75,173</u>
<b>Total Assets</b>		<b><u>103,496</u></b>	<b><u>91,668</u></b>
<b>Capital account</b>			
Balance at start of period		11,585	5,236
Net (loss)/profits		10,537	11,585
General reserve		81,374	74,847
		<u>103,496</u>	<u>91,668</u>
<b>Trustees's funds</b>		<b><u>103,496</u></b>	<b><u>91,668</u></b>

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 28/09/2024

**Christ Empowerment Centre Ministries**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**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**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Sales</b>		
Tithes and Offerings	44,042	36,235
<b>Guest speake, walfare and donations</b>		
Retreat and Coferences	5,968	1,000
Events and Guest Speaker	2,387	3,086
IPHC Tithes and Donations	6,740	-
	<b>15,135</b>	<b>4,086</b>
<b>Car, van and travel expenses</b>		
Motor expenses, fuel	27	168
<b>Rent, rates, power and insurance costs</b>		
Rent and Rates	6,934	6,705
Cleaning	-	-
Business Rates	-	-
	<b>6,934</b>	<b>6,705</b>
<b>Repairs and renewals of property and equipment</b>		
Repairs and maintenance	450	617
<b>Telephone, fax, stationery and other office costs</b>		
Telephone broadband and fax	-	-
Postage	-	-
Stationery and printing	400	500
Software and data protection	500	40
	<b>900</b>	<b>540</b>
<b>Welfare Support</b>	<b>4,200</b>	<b>3,400</b>
Community walfare support		
<b>Accountancy, legal and other professional fees</b>		
Accountants fees	400	300
Pastor's appreciation & allowance	1,950	2,200
	<b>2,350</b>	<b>2,500</b>
<b>Depreciation and loss/(profit) on sale</b>		
Depreciation	3,299	2,154
<b>Other business expenses</b>		
Sundry expenses	250	780



**Christ Empowerment Centre Ministries**  
**Notes to the Accounts**  
**for the period from 1 January 2023 to 31 December 2023**

**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 2023**

**3 Plant, machinery and motor vehicles**

	<b>Plant and machinery</b>	<b>Plant and machinery</b>
	<b>2023</b>	<b>2022</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
At 31 Dec 2022	16,495	8,495
At 31 Dec 2023	16,946	16,495
<b>Depreciation</b>		
At 31 Dec 2022	2,154	2,123
Charge for the year	3,299	2,154
At 31 Dec 2023	5,453	4,277
<b>Net book value</b>		
At 31 Dec 2022	13,196	8,495
Additional Equipment	3,750	8,000
At 31 Dec 2023	<b>16,946</b>	<b>16,495</b>



# 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

Charity Name

**CHRIST EMPOWERMENT CENTRE MINISTRIES**

On accounts for the year  
ended

**31 DECEMBER 2023**

Charity  
no (if  
any)

**1170713**

Set out on pages

**1-11**

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and  
basis of report

As the charity trustees of the Trust, 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 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

Signed:

Date:

**07/10/2024**

Name:

**RICHARD OTOO**

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

**ASSOCIATION OF INTERNATIONAL ACCOUNTANTS**

Address:

**29 RIDGEWAY DRIVE**

**BROMLEY**

**BR1 5DG**

Only complete if the examiner needs to highlight 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.**