

LIVING HOPE CHRISTIAN CHURCH MANCHESTER

England & Wales · Charity number 1178327

Details

Other names	LIVING HOPE CHRISTIAN CHURCH MANCHESTER. (AKA THE CHAPEL OF PRAISE)
Status	Registered
Legal form	Charitable company
Company number	09421685
Registered	2018-05-10
Register	View on the Charity Commission register

Contact

Address	24 Beswick Street Manchester M4 7HR
Phone	01612732372
Email	church@livinghopemanchester.org

Activities

Objects: A) THE PROCLAMATION AND FURTHERANCE OF THE GOSPEL OF GOD CONCERNING HIS SON, JESUS CHRIST OUR LORD AND THE PREACHING AND TEACHING OF THE CHRISTIAN FAITH THROUGHOUT THE MANCHESTER AREA AND ELSEWHERE.B) THE FURTHERANCE OF THE CHRISTIAN WORK OF LIVING HOPE CHRISTIAN CHURCH AT MANCHESTER BEING THAT OF THE BELIEVERS HOLDING THE DOCTRINES OF BELIEFS AGREED BY THE TRUSTEES.C) THE RELIEF OF HUMAN SUFFERING AND POVERTY CONSEQUENT UPON THE EFFECT OF PERSONAL, LOCAL, NATIONAL OR INTERNATIONAL DISASTER.

Activities: Spiritual and physical well being of humanity through the propagation of Jesus Christ

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£87,310	£82,860	-	-
2024-02-29	£106,265	£99,603	-	-
2023-02-28	£58,446	£58,599	-	-
2022-02-28	£59,449	£58,450	-	-
2021-02-28	£56,871	£55,831	-	-

Trustees

Name	Role	Appointed
Rev CHINAKA CHARLES-FREDERICK	Chair	2014-08-14
CLAUDETTE COLE		2014-08-14
GABRIEL ANTWI DWOMOH		2014-08-14
Ishmael Evans Lamptey		2024-01-27
LOUIS MENSAH OWUSU		2014-08-14
Osemwengie Douglas Omoruyi		2024-01-27
Rev BLESSING CHARLES-FREDERICK		2014-08-14

LIVING HOPE CHRISTIAN CHURCH MANCHESTER

England & Wales - Charity number 1178327

Accounts

Registered number
9421685

LIVING HOPE CHRISTIAN CHURCH MANCHESTER
(AKA THE CHAPEL OF PRAISE)
Report and Accounts

28 February 2025

LIVING HOPE CHRISTIAN CHURCH MANCHESTER
Report and accounts
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LIVING HOPE CHRISTIAN CHURCH MANCHESTER
Company Information

Trustee

Charles - Fredrick, Chinaka

Accountants

Manchester Accountancy Services

182 Stock Street

Manchester

LANCS

M8 8QH

Registered number

9421685

LIVING HOPE CHRISTIAN CHURCH MANCHESTER

Registered number: 9421685

Trustees' Report

The directors present their report and accounts for the year ended 28 February 2025.

Principal activities

The company's principal activity during the year continued to be Spritual and physical well being of humanity through the propgation of the gospel of Jesus Christ ...

Trustee

The following persons served as directors during the year:

Charles -Fredrick, Chinaka

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 30.11.2025 and signed on its behalf.



Charles - Fredrick , Chinaka
Director

LIVING HOPE CHRISTIAN CHURCH MANCHESTER
Profit and Loss Account
for the year ended 28 February 2025

	2025 £
Turnover	87,310
Administrative expenses	(82,860)
Operating profit	<u>4,450</u>
Profit before taxation	<u>4,450</u>
Tax on profit	-
Profit for the financial year	<u><u>4,450</u></u>

LIVING HOPE CHRISTIAN CHURCH MANCHESTER

Registered number: 9421685

Balance Sheet

as at 28 February 2025

	Notes	2025 £
Fixed assets		
Tangible assets	2	8,948
Current assets		
Cash at bank and in hand		25,719
Creditors: amounts falling due within one year	3	(500)
Net current assets		<u>25,219</u>
Net assets		<u>34,167</u>
Capital and reserves		
Profit and loss account		34,167
Shareholders' funds		<u>34,167</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Charles - Fredrick , Chinaka
Director

Approved by the board on 30.11.2025

LIVING HOPE CHRISTIAN CHURCH MANCHESTER
Notes to the Accounts
for the year ended 28 February 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

LIVING HOPE CHRISTIAN CHURCH MANCHESTER
Notes to the Accounts
for the year ended 28 February 2025

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Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

Plant and machinery etc £	Motor vehicles £	Total £
------------------------------------	------------------------	------------

LIVING HOPE CHRISTIAN CHURCH MANCHESTER
Notes to the Accounts
for the year ended 28 February 2025

Cost			
At 1 March 2024	11,875	2,351	14,226
Additions	-	-	-
At 28 February 2025	<u>11,875</u>	<u>2,351</u>	<u>14,226</u>
Depreciation			
At 1 March 2024	2,997	703	3,700
At 28 February 2025	<u>4,328</u>	<u>950</u>	<u>5,278</u>
Net book value			
At 28 February 2025	<u>7,547</u>	<u>1,401</u>	<u>8,948</u>
At 29 February 2024	<u>8,878</u>	<u>1,648</u>	<u>10,526</u>

3 Creditors: amounts falling due within one year

2025
£

Taxation and social security costs

-

4 Other information

LIVING HOPE CHRISTIAN CHURCH MANCHESTER is a private company limited by shares and incorporated in England. Its registered office is:

LIVING HOPE CHRISTIAN CHURCH MANCHESTER
Detailed profit and loss account
for the year ended 28 February 2025
This schedule does not form part of the statutory accounts

	2025
	£
Sales	87,310
Administrative expenses	(82,860)
Operating profit	<u>4,450</u>
Profit before tax	<u><u>4,450</u></u>

LIVING HOPE CHRISTIAN CHURCH MANCHESTER
Detailed profit and loss account
for the year ended 28 February 2025

This schedule does not form part of the statutory accounts

	2025
	£
Sales	
Sales	<u>87,310</u>
Administrative expenses	
Employee costs:	
Directors' salaries	20,500
Staff training and welfare	1,400
Travel and subsistence	1,736
Entertaining	1,235
	<u>24,871</u>
Premises costs:	
Rent	35,170
Rates	1,045
Light and heat	4,551
Cleaning	531
	<u>41,297</u>
General administrative expenses:	
Telephone and fax	2,824
Stationery and printing	1,162
Subscriptions	34
Bank charges	228
Insurance	1,078
Equipment expensed	137
Repairs and maintenance	3,279
Depreciation	1,578
Alarm & security	2,637
Sundry expenses	2,635
	<u>15,592</u>
Legal and professional costs:	
Accountancy fees	500
Solicitors fees	600
	<u>1,100</u>
	<u>82,860</u>

Registered number
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LIVING HOPE CHRISTIAN CHURCH MANCHESTER
(AKA THE CHAPEL OF PRAISE)
Report and Accounts

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Profit for the financial year	<u><u>4,450</u></u>

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2025
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Solicitors fees	600
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	<u>82,860</u>

LIVING HOPE CHRISTIAN CHURCH MANCHESTER (AKA) THE CHAPEL OF PRAISE

Independent Examiner report to the Trustees of

Charity Registration No 1178327

I report on the accounts of the Living Hope Christian Church Manchester (AKA) the Chapel of Praise

for year ended 28 February 2025

Respective responsibility of trustees and examiner

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

it is my responsibility to

examine the accounts under section 145 of the 2011 act

to follow the procedures laid down in general directions given by charity commission under section

145(5)(b) of the 2011 act and

to state whether particular 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 commission an examination includes a review of the accounting records kept by the charity and comparison of the accounts presented with those records it also includes consideration of any unusual items or disclosures in accounts and seeking of explanations from you as trustee 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 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 requirement to keep accounting records and in accordance with section 130 of the 2011 Act and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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 accounts to be reached

M Ishaq

Manchester Accountancy Services

182 Stock Street

Manchester

M8 8QH

LIVING HOPE CHRISTIAN CHURCH MANCHESTER

England & Wales - Charity number 1178327

Accounts

Registered number
9421685

LIVING HOPE CHRISTIAN MANCHESTER

Filleted Accounts

28 February 2023

LIVING HOPE CHRISTIAN MANCHESTER
Report and accounts
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Company Information

Directors

Charles - Fredrick, Chinaka

Accountants

Manchester Accountancy Services

1st Floor

144 Cheetham Hill Road

Manchester

LANCS

M8 8PZ

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Directors' Report

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Directors

The following persons served as directors during the year:

Charles -Fredrick, Chinaka

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

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

Charles - Fredrick, Chinaka

Director


Charles -Fredrick, Chinaka

LIVING HOPE CHRISTIAN MANCHESTER
Profit and Loss Account
for the year ended 28 February 2023

	2023 £
Turnover	58,446
Administrative expenses	(58,599)
Operating loss	<u>(153)</u>
Loss before taxation	<u>(153)</u>
Tax on loss	-
Loss for the financial year	<u><u>(153)</u></u>

LIVING HOPE CHRISTIAN MANCHESTER
Registered number: 9421685
Balance Sheet
as at 28 February 2023

	Notes	2023 £
Fixed assets		
Tangible assets	2	12,382
Current assets		
Cash at bank and in hand		13,069
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Net current assets		<u>12,819</u>
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Capital and reserves		
Profit and loss account		25,201
Shareholders' funds		<u>25,201</u>

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Charles - Fredrick Chinaka
 Director
 Approved by the board on 24 December 2023

LIVING HOPE CHRISTIAN MANCHESTER
Notes to the Accounts
for the year ended 28 February 2023

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Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

LIVING HOPE CHRISTIAN MANCHESTER
Notes to the Accounts
for the year ended 28 February 2023

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

Plant and machinery etc £	Motor vehicles £	Total £
------------------------------------	------------------------	------------

LIVING HOPE CHRISTIAN MANCHESTER
Notes to the Accounts
for the year ended 28 February 2023

Cost

At 1 March 2022	5,641	2,351	7,992
Additions	6,234	-	6,234
At 28 February 2023	<u>11,875</u>	<u>2,351</u>	<u>14,226</u>

Depreciation

At 1 March 2022	1,431	413	1,844
At 28 February 2023	<u>1,431</u>	<u>413</u>	<u>1,844</u>

Net book value

At 28 February 2023	<u>10,444</u>	<u>1,938</u>	<u>12,382</u>
At 28 February 2022	<u>4,210</u>	<u>1,938</u>	<u>6,148</u>

3 Creditors: amounts falling due within one year

2023
£

Taxation and social security costs

-

4 Other information

LIVING HOPE CHRISTIAN MANCHESTER is a private company limited by shares and incorporated in England. Its registered office is:

LIVING HOPE CHRISTIAN MANCHESTER
Detailed profit and loss account
for the year ended 28 February 2023

This schedule does not form part of the statutory accounts

	2023 £
Sales	58,446
Administrative expenses	(58,599)
Operating loss	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 2px;"/> (153)
Loss before tax	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 2px;"/> (153)

LIVING HOPE CHRISTIAN MANCHESTER

Detailed profit and loss account

for the year ended 28 February 2023

This schedule does not form part of the statutory accounts

	2023
	£
Sales	
Sales	<u>58,446</u>
Administrative expenses	
Employee costs:	
Wages and salaries	18,000
Temporary staff and recruitment	4,500
Travel and subsistence	-
Motor expenses	<u>2,015</u>
	<u>24,833</u>
Premises costs:	
Rent	19,500
Rates	3,888
Light and heat	<u>1,486</u>
	<u>25,303</u>
General administrative expenses:	
Telephone and fax	1,502
Postage	-
Stationery and printing	-
Insurance	1,267
Equipment expensed	492
Repairs and maintenance	868
Alarm & security	1,887
Sundry expenses	<u>1,065</u>
	<u>7,590</u>
Legal and professional costs:	
Accountancy fees	<u>250</u>
	<u>873</u>
	<u>58,599</u>

LIVING HOPE CHRISTIAN CHURCH MANCHESTER

England & Wales - Charity number 1178327

Accounts

Registered number
9421685

LIVING HOPE CHRISTIAN MANCHESTER
(AKA THE CHAPEL OF PRAISE)
Report and Accounts

28 February 2022

Registered number
9421685

LIVING HOPE CHRISTIAN MANCHESTER

Filleted Accounts

28 February 2022

LIVING HOPE CHRISTIAN MANCHESTER
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LIVING HOPE CHRISTIAN MANCHESTER
Company Information

Directors

Charles - Fredrick, Chinaka

Accountants

Manchester Accountancy Services

1st Floor

144 Cheetham Hill Road

Manchester

LANCS

M8 8PZ

Registered number

9421685

LIVING HOPE CHRISTIAN MANCHESTER

Registered number: 9421685

Directors' Report

The directors present their report and accounts for the year ended 28 February 2022.

Principal activities

The company's principal activity during the year continued to be Spiritual and physical well being of humanity through the propagation of the gospel of Jesus Christ ...

Directors

The following persons served as directors during the year:

Charles -Fredrick, Chinaka

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 28 February 2023 and signed on its behalf.



Charles - Fredrick , Chinaka
Director

Charles -Fredrick, Chinaka

LIVING HOPE CHRISTIAN MANCHESTER
Profit and Loss Account
for the year ended 28 February 2022

	2022
	£
Turnover	59,449
Administrative expenses	(58,450)
Operating profit	<hr/> 999
Profit before taxation	<hr/> 999
Tax on profit	(189)
Profit for the financial year	<hr/> <hr/> 810

LIVING HOPE CHRISTIAN MANCHESTER
Registered number: 9421685
Balance Sheet
as at 28 February 2022

	Notes	2022 £
Fixed assets		
Tangible assets	2	12,382
Current assets		
Cash at bank and in hand		13,411
Creditors: amounts falling due within one year	3	(439)
Net current assets		<u>12,972</u>
Net assets		<u>25,354</u>
Capital and reserves		
Profit and loss account		25,354
Shareholders' funds		<u>25,354</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.


Charles-Fredrick, Chinaka
Director

Approved by the board on 28 February 2023

LIVING HOPE CHRISTIAN MANCHESTER
Notes to the Accounts
for the year ended 28 February 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

LIVING HOPE CHRISTIAN MANCHESTER

Notes to the Accounts

for the year ended 28 February 2022

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

LIVING HOPE CHRISTIAN MANCHESTER
Notes to the Accounts
for the year ended 28 February 2022

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 March 2021	5,641	2,351	7,992
Additions	6,234	-	6,234
At 28 February 2022	<u>11,875</u>	<u>2,351</u>	<u>14,226</u>
Depreciation			
At 1 March 2021	1,431	413	1,844
At 28 February 2022	<u>1,431</u>	<u>413</u>	<u>1,844</u>
Net book value			
At 28 February 2022	<u>10,444</u>	<u>1,938</u>	<u>12,382</u>
At 28 February 2021	<u>4,210</u>	<u>1,938</u>	<u>6,148</u>

3 Creditors: amounts falling due within one year

	2022
	£
Taxation and social security costs	<u>189</u>

4 Other information

LIVING HOPE CHRISTIAN MANCHESTER is a private company limited by shares and incorporated in England. Its registered office is:

LIVING HOPE CHRISTIAN MANCHESTER

Detailed profit and loss account

for the year ended 28 February 2022

This schedule does not form part of the statutory accounts

	2022
	£
Sales	59,449
Administrative expenses	(58,450)
Operating profit	<hr/> 999
Profit before tax	<hr/> <hr/> 999

LIVING HOPE CHRISTIAN MANCHESTER

Detailed profit and loss account

for the year ended 28 February 2022

This schedule does not form part of the statutory accounts

	2022
	£
Sales	
Sales	<u>59,449</u>
Administrative expenses	
Employee costs:	
Wages and salaries	18,000
Temporary staff and recruitment	3,900
Travel and subsistence	-
Motor expenses	-
	<u>23,344</u>
Premises costs:	
Rent	17,750
Rates	699
Light and heat	3,291
	<u>21,740</u>
General administrative expenses:	
Telephone and fax	2,057
Postage	-
Stationery and printing	49
Insurance	4,344
Equipment expensed	475
Repairs and maintenance	1,487
Alarm & security	1,924
Sundry expenses	1,822
	<u>12,959</u>
Legal and professional costs:	
Accountancy fees	250
	<u>407</u>
	<u>58,450</u>

LIVING HOPE CHRISTIAN CHURCH MANCHESTER

England & Wales - Charity number 1178327

Accounts

Registered number
9421685

LIVING HOPE CHRISTIAN MANCHESTER
(AKA THE CHAPEL OF PRAISE)
Report and Accounts

28 February 2021

Registered number
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LIVING HOPE CHRISTIAN MANCHESTER

Filleted Accounts

28 February 2021

LIVING HOPE CHRISTIAN MANCHESTER
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LIVING HOPE CHRISTIAN MANCHESTER
Company Information

Directors

Charles - Fredrick, Chinaka

Accountants

Manchester Accountancy Services

1st Floor

144 Cheetham Hill Road

Manchester

LANCS

M8 8PZ

Registered number

9421685

LIVING HOPE CHRISTIAN MANCHESTER

Registered number: 9421685

Directors' Report

The directors present their report and accounts for the year ended 28 February 2021.

Principal activities

The company's principal activity during the year continued to be Spritual and physical well being of humanity through the propgation of the gospel of Jesus Christ ...

Directors

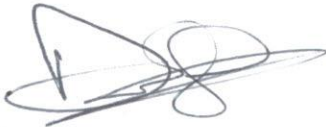
The following persons served as directors during the year:

Charles -Fredrick, Chinaka

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 28 February 2021 and signed on its behalf.



Director

Charles -Fredrick, Chinaka

LIVING HOPE CHRISTIAN MANCHESTER
Profit and Loss Account
for the year ended 28 February 2021

	2021
	£
Turnover	56,871
Administrative expenses	(55,831)
Operating profit	<u>1,040</u>
Profit before taxation	<u>1,040</u>
Tax on profit	(145)
Profit for the financial year	<u><u>895</u></u>

LIVING HOPE CHRISTIAN MANCHESTER

Registered number: 9421685

Balance Sheet

as at 28 February 2021

	Notes	2021 £
Fixed assets		
Tangible assets	2	12,382
Current assets		
Debtors	3	-
Cash at bank and in hand		12,307
		<u>12,307</u>
Creditors: amounts falling due within one year	4	(145)
Net current assets		<u>12,162</u>
Net assets		<u>24,544</u>
Capital and reserves		
Profit and loss account		24,544
Shareholders' funds		<u>24,544</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Charles - Fredrick , Chinaka
Director

Approved by the board on 28 February 2021

LIVING HOPE CHRISTIAN MANCHESTER

Notes to the Accounts

for the year ended 28 February 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

LIVING HOPE CHRISTIAN MANCHESTER

Notes to the Accounts

for the year ended 28 February 2021

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

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Leased assets

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Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

LIVING HOPE CHRISTIAN MANCHESTER
Notes to the Accounts
for the year ended 28 February 2021

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 March 2020	5,641	2,351	7,992
At 28 February 2021	<u>11,875</u>	<u>2,351</u>	<u>14,226</u>
Depreciation			
At 1 March 2020	1,431	413	1,844
At 28 February 2021	<u>1,431</u>	<u>413</u>	<u>1,844</u>
Net book value			
At 28 February 2021	<u>10,444</u>	<u>1,938</u>	<u>12,382</u>
At 29 February 2020	<u>4,210</u>	<u>1,938</u>	<u>6,148</u>
3 Debtors		2021 £	
Other debtors		<u>-</u>	
4 Creditors: amounts falling due within one year		2021 £	
Trade creditors		-	
Taxation and social security costs		145	
Other creditors		<u>-</u>	
		<u>145</u>	
5 Other information			

LIVING HOPE CHRISTIAN MANCHESTER is a private company limited by shares and incorporated in England. Its registered office is:

LIVING HOPE CHRISTIAN MANCHESTER

Detailed profit and loss account

for the year ended 28 February 2021

This schedule does not form part of the statutory accounts

	2021
	£
Sales	56,871
Administrative expenses	(55,831)
Operating profit	<u>1,040</u>
Profit before tax	<u>1,040</u>

LIVING HOPE CHRISTIAN MANCHESTER**Detailed profit and loss account****for the year ended 28 February 2021***This schedule does not form part of the statutory accounts*

	2021
	£
Sales	
Sales	<u>56,871</u>
Administrative expenses	
Employee costs:	
Wages and salaries	18,000
Employer's NI	-
Temporary staff and recruitment	2,850
Travel and subsistence	167
Motor expenses	116
	<u>21,133</u>
Premises costs:	
Rent	18,000
Light and heat	1,670
Cleaning	-
	<u>21,693</u>
General administrative expenses:	
Telephone and fax	1,892
Stationery and printing	311
Insurance	2,586
Equipment expensed	195
Repairs and maintenance	1,860
Depreciation	-
Sundry expenses	3,717
	<u>12,755</u>
Legal and professional costs:	
Accountancy fees	250
Consultancy fees	-
Other legal and professional	-
	<u>250</u>
	<u>55,831</u>