

**JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH**  
**(A Company Limited by Guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**31 DECEMBER 2021**

**Company Number: 2996166**

**JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH**

**FINANCIAL STATEMENTS**

**for the Year ended 31<sup>st</sup> December 2021**

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**JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH****COMPANY INFORMATION****31<sup>st</sup> December 2021**

**Status** Company limited by guarantee without share capital.

**Company Number** 2996166

**Registered Office and Operational Address** 27 James Meadow  
Slough  
Berkshire  
SL3 7GE

**Honorary Officers** Mabel Kosi Thomasina  
George Attoh -Armah  
Archbishop Susuana Kai Amarteiflo  
Reverend Emmanuel Amarteiflo  
Reverend David Amartey Amarteiflo  
Reverend Moses Allotey  
Rt. Reverend Albert Adotey Allotey  
Kelly Adjete

**Secretary** Emmanuel Amarteiflo

**Independent Examiner** Martin Morrison & Co  
Chartered Certified Accountants  
Unit 43  
66/77 Boure Road  
Bexley, Kent  
DA5 1LU

**JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH  
EXECUTIVE COMMITTEE'S REPORT  
31<sup>st</sup> December 2021**

The Executive Committee presents its report and the financial statements for the year ended 31 December 2021.

### **Activities and Review**

The objects of Jesus Christ of Nazareth International Church are:

- (a) Expanding the Christian religion.
- (b) Training and ordaining ministers of the Gospel.
- (c) Providing services to relieve suffering, sickness and poverty.
- (d) Helping to improve living, mental and moral standards of people.

### **Mission statement**

Jesus Christ of Nazareth International Church aims to develop and promote the Christian religion.

### **Organisation**

Jesus Christ of Nazareth International Church is a charitable company limited by guarantee, whose directors (the Executive Committee) are the trustees of the charity

### **Review of the Year**

The company trading results are detailed on page 5.

### **Executive Committee's Responsibilities**

Company law requires the Executive Committee to prepare financial statements for each financial Year which give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the Executive Committee is required to

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH  
EXECUTIVE COMMITTEE'S REPORT  
31<sup>st</sup> December 2021**

**Members of the Executive Committee**

The following served as company directors and charity trustees during the year and up to the date of this report:

**Mabel Kosi Thomasina  
George Attah -Armah  
Archbishop Susuana Kai Amarteifio  
Reverend Emmanuel Amarteifio  
Reverend David Amartey Amarteifio  
Reverend Moses Allotey  
Rt. Reverend Albert Adotey Allotey  
Kelly Adjete**

All Executive Committee members are members of the company and guarantee to contribute to the assets of the charitable company in the event of it's being wound up such amounts as may be required not exceeding £1.

**Accountants**

Martin Morrison & Co. were re-appointed at the Annual General Meeting and have expressed their willingness to continue as the charitable company's accountants.

Approved by the Executive Committee on 29/09/ 2022 and signed on their behalf by:



**E Amarteifio (Trustee)**

**Jesus Christ of Nazareth International Church**

**Report of the Accountant's to the Members of  
Jesus Christ of Nazareth International Church**

We report on the accounts of Jesus Christ of Nazareth International Church for the year ended 31 December 2021.

**Respective responsibilities of Management Committee and accountants**

As the charity's trustees you are responsible for the preparation of the accounts as set out on page 2 of the financial statements.

**Basis of Independent Examiners Report**


Our 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 Charity and a comparison of the accounts presented with those records. It also includes consideration of any usual items or disclosures in the accounts, allied to the seeking from you as trustees explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with our examination, no matters have come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
  - (a) to keep accounting records in accordance with section 41 of the Act; and
  - (b) to prepare accounts which accord with the accounting records and comply with accounting requirements of the Act have not been met.
- (2) To which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dated: 29 / September 2022

  
Martin Morrison & Co  
Chartered Certified Accountants  
Unit 43  
66/77 Bourne Road  
Bexley, Kent  
DA5 1LU

**JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH**  
**INCOME AND EXPENDITURE ACCOUNT**  
**AS AT 31st DECEMBER 2021**

	Total 2021	Total 2020
<b>INCOME</b>	<u>62,344</u>	<u>65,015</u>
<b>EXPENDITURE</b>		
Pastrol Allowances	4,800	12,170
Misionary activities	18,245	16,383
Welfare	6,830	2,496
Vehicles-General costs	2,532	450
Travel & subsistence	519	4,268
Rent	4,327	4,153
Donations & honorarium	850	528
Premises insurance & Licences	282	424
Premises repairs and maintenance	431	1,404
Depreciation	1,166	1,385
Loss on disposal of Van	437	0
Bank charges	419	196
Equipment	728	1,069
Postage and couriers	10	0
Subscriptions	816	200
Training Costs	0	243
Sundry expenses	391	645
Telephne and broadband	2,282	1,661
Accountancy	720	720
Total Expenditure	<u>45,785</u>	<u>48,395</u>
<b>Surplus for the period</b>	<u>16,559</u>	<u>16,620</u>

**JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH**  
**BALANCE SHEET**  
**AS AT 31st DECEMBER 2021**

	Notes	£	2021 £	2020
<b>Tangible Fixed Assets</b>	7		<u>2,103</u>	<u>14,206</u>
<b>Current Assets</b>				
Debtors	8	0		0
Cash at Bank and in Hand			<u>101,920</u>	<u>73,257</u>
			101,920	73,257
<b>Creditors: Amounts Falling Due Within One Year</b>	9		<u>720</u>	<u>720</u>
<b>Net Current Assets/(Liabilities)</b>			<u>101,200</u>	<u>72,537</u>
<b>Total Assets less Current Liabilities</b>			<u>103,303</u>	<u>86,744</u>
<b>Funds</b>				
Unrestricted Funds Balance b/wd.			103,303	86,744
Deficit for the Year			<u>0</u>	<u>0</u>
<b>Total Funds</b>			<u>103,303</u>	<u>86,744</u>

For the financial year ended 31 December 2021, the company was entitled to exemption from audit under the Companies Act 2006, s.477 relating to small companies, and members have not required the company to obtain an audit of its accounts for the year in question in accordance with s.476. 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.



Emmanuel Amarteifio  
 Secretary

29th September 2022



**JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2021**

**1. Accounting Policies**

- a) The financial statements have been prepared in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice: Accounting By Charities
- b) Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when receivable.
- c) Grants are credited to the Statement of Financial Activities on the earlier date of receipt or when receivable, unless they relate to a specified future period, in which case they are deferred.
- d) Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair apportionment of support and management and administration costs. Grants for the purchase of fixed assets are initially charged against the fund then transferred to the fixed asset fund.
- e) Unrestricted funds are donations and other incoming resources receivable or generated for the charitable purposes.
- f) Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- g) Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.
- h) Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each assets over its estimated useful life at the following rates:  
 Furniture, fittings and equipment 25% per annum on straight line

**2. Grants**

	Restricted £	Unrestricted £	2021 Total	2020
Offerings, Tithes & Other Donations from Followers	0	61,295	61,295	65,015
	<u>0</u>	<u>61,295</u>	<u>61,295</u>	<u>65,015</u>

There were no political donations during the year.

**JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2021**

**4 Staff Costs and Numbers**

The average number of employees during the year was 0 (2020 -0). At 31st December 2021 0 staff were employed.

	2021	2020
Salaries	<u>0</u>	<u>0</u>

**5 Net Income for the year**

This is stated after charging

	2021	2020
Trustees' Emoluments	0	0
Accountant's Remuneration		
For Accountancy	720	720
For Other Services	0	0
Depreciation	<u>1,603</u>	<u>1,385</u>

**6 Taxation**

All income is applied for charitable purposes and therefore the charity is exempt from corporation tax.

**JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH  
FOR THE YEAR ENDED 31st DECEMBER 2021**

**7 Tangible Fixed Assets**

	2021			2020
	Investments	Van	Equipment	Total
<b>Cost</b>				
At 1st January 2021	10,500	3,500	43,988	57,988
Disposals	10,500	3,500	0	14,000
At 31st December 2021	<u>0</u>	<u>0</u>	<u>43,988</u>	<u>43,988</u>
<b>Depreciation</b>				
At 1st January 2021	0	3,063	40,719	43,782
Charge for the year	0	3,063	1,166	4,229
At 31st December 2021	<u>0</u>	<u>0</u>	<u>41,885</u>	<u>48,011</u>
<b>Net Book Value</b>				
At 31st December 2021	<u>0</u>	<u>0</u>	<u>2,103</u>	<u>2,103</u>
At 31st December 2020	<u>10,500</u>	<u>437</u>	<u>3,269</u>	<u>3,706</u>

**8 Debtors**

	2021	2020
Trade Debtors	0	0
Prepayments	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

**9 Creditors: Amounts Falling Due Within One Year**

	2021	2020
Trade Creditors	0	0
Accruals and Other Creditors	<u>720</u>	<u>840</u>
	<u>720</u>	<u>840</u>

**JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH  
FOR THE YEAR ENDED 31st DECEMBER 2021**

**10 Analysis of Net assets Between Funds**

**Restricted  
£**

*Funds at 31st December 2021 are represented by*

<b>Fixed Assets</b>	2,103
<b>Current Assets</b>	101,920
<b>Current Liabilities</b>	-720
	<hr/> <b>103,303</b> <hr/>