

JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH

Report of the Directors and Unaudited Financial Statements

Period of accounts

Start date: 01 January 2023

End date: 31 December 2023

JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH
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JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH
Company Information
For the year ended 31 December 2023

Directors	Emmanuel Amarteifio Kelly Adjetey Albert Adotey Allotey Moses Allotey David Amartey Susuana Kai Amarteifio George Attoh-Ammah Mabel Thomasina Kosi
Registered Number	02996166
Registered Office	24 School Lane Slough Berkshire SL2 5BU
Accountants	MARTIN MORRISON & CO. LIMITED Unit 43 The Coach House 66-67 Bourne Road Bexley DA5 1LU
Secretary	Emmanuel Amarteifio

JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH

Directors' Report

For the year ended 31 December 2023

Director's report and financial statements

The directors present his/her/their annual report and the financial statements for the year ended 31 December 2023.

Principal activities

Principal activity of the company during the financial year was of Christian Worship and the teaching of Christian ideology.

Directors

The directors who served the company throughout the year were as follows:

Emmanuel Amarteifio

Kelly Adjetey

Albert Adotey Allotey

Moses Allotey

David Amartey

Susuana Kai Amarteifio

George Attah-Ammah

Mabel Thomasina Kosi

JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH

Directors' Report

For the year ended 31 December 2023

Statement of directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the Surplus or Deficit of the company for that period.

In preparing these financial statements, the directors are required to :

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

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

Emmanuel Amarteifio
Director

Date approved: 19 September 2024

JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH

Accountants' Report

For the year ended 31 December 2023

Accountant's report

You consider that the company is exempt from an audit for the year ended 31 December 2023 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 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 year and of its Surplus or Deficit for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Surplus and Deficit Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

MARTIN MORRISON & CO. LIMITED

31 December 2023

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MARTIN MORRISON & CO. LIMITED

Unit 43 The Coach House

66-67 Bourne Road

Bexley

DA5 1LU

19 September 2024

JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH
Income and Expenditure Account
For the year ended 31 December 2023

	Notes	2023 £	2022 £
Income		89,143	73,703
Surplus		89,143	73,703
Administrative expenses		(66,930)	(57,561)
Excess of Income over Expenditure	2	22,213	16,142
Excess of Income Over Expenditure		22,213	16,142
Tax on Surplus on ordinary activities		0	0
Surplus/(Deficit) for the financial year		22,213	16,142

JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH
Statement of Financial Position
As at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	4	1,051	1,577
		1,051	1,577
Current assets			
Debtors	5	5,100	0
Cash at bank and in hand		136,287	118,648
		141,387	118,648
Creditors: amount falling due within one year	6	(780)	(780)
Net current assets		140,607	117,868
Total assets less current liabilities		141,658	119,445
Net assets		141,658	119,445
Capital and reserves			
Surplus and Deficit account	7	141,658	119,445
Members' funds		141,658	119,445

For the year ended 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. 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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH
Statement of Financial Position
As at 31 December 2023

The financial statements were approved by the board of directors on 19 September 2024 and were signed on its behalf by:

Emmanuel Amarteifio
Director

JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH

Notes to the Financial Statements

For the year ended 31 December 2023

General Information

Jesus Christ Of Nazareth International Church is a private company, limited by guarantee, registered in England and Wales, registration number 02996166, registration address 24 School Lane, Slough, Berkshire, SL2 5BU.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises offertory, and donations

Operating lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings

25% Reducing Balance

JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH

Notes to the Financial Statements For the year ended 31 December 2023

2. Excess of Income over Expenditure

	2023 £	2022 £
The operating Surplus is stated after charging:		
Depreciation of tangible fixed assets	526	526
Operating leases	12,081	12,256

3. Average number of employees

Average number of employees during the year was 2 (2022 : 2).

4. Tangible fixed assets

Cost or valuation	Fixtures and Fittings £	Total £
At 01 January 2023	43,988	43,988
Additions	-	-
Disposals	-	-
At 31 December 2023	43,988	43,988
Depreciation		
At 01 January 2023	42,411	42,411
Charge for year	-	-
On disposals	526	526
At 31 December 2023	42,937	42,937
Net book values		
Closing balance as at 31 December 2023	1,051	1,051
Opening balance as at 01 January 2023	1,577	1,577

5. Debtors: amounts falling due within one year

	2023 £	2022 £
Other Debtors	5,100	0
	5,100	0

JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH
Notes to the Financial Statements
For the year ended 31 December 2023

6. Creditors: amount falling due within one year

	2023	2022
	£	£
Accrued Expenses	780	780
	<u>780</u>	<u>780</u>

7. Surplus and Deficit account

	2023
	£
Balance at 01 January 2023	119,445
Surplus for the year	22,213
Balance at 31 December 2023	<u>141,658</u>

8. Company Limited by Guarantee

The company is limited by guarantee and therefore has no shares.

JESUS CHRIST OF NAZARETH INTERNATIONAL CHURCH
Detailed Income and Expenditure Statement
For the year ended 31 December 2023

	2023	2022
	£	£
Income		
Bank Interest	214	0
Donations-Offerings and Tithes	88,929	73,703
	89,143	73,703
Gross Surplus	89,143	73,703
Administrative expenses		
Pastoral Allowances	8,380	7,180
Accountancy Fees	780	780
Professional subscriptions	200	300
Property Insurance and Licence	413	312
Property repairs and maintenance	2,850	1,475
Motor Repairs and Servicing	2,884	4,080
General Travel Expenses	5,951	100
Bank Charges	229	314
Depreciation Charge: Fixtures & Fittings	526	526
Postage courier and delivery charges	124	103
Software costs	493	552
Missionary activities	18,500	20,578
Welfare	10,904	5,100
Telephone, Fax & Internet	1,181	2,625
Sundry Expenses	284	230
Donations and Honorarium	1,150	1,050
Rent re operating leases	12,081	12,256
	(66,930)	(57,561)
Excess of Income over Expenditure	22,213	16,142
Excess of Income Over Expenditure	22,213	16,142
Surplus/(Deficit) for the financial year	22,213	16,142