

JOY CHRISTIAN CENTRE INTERNATIONAL

(REGISTERED CHARITY NUMBER -1181970)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

JOY CHRISTIAN CENTRE INTERNATIONAL

Reports and Accounts

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JOY CHRISTIAN CENTRE INTERNATIONAL

**Trustees Annual Report
For The Year Ended 31 March 2023**

Trustees

**Rev Jerome Bortey Mensah
Naomi Narterki Tetteh
Sibongile Benedicta Langa
Nomakhaya Cleopatra Ndinisa**

Secretary

Sibongile Benedicta Langa

Principal office address

**94 Leslie Road
London
E11 4HG**

Charity Number

1181970

Independent Examiner

**Trinity Ace Limited
Chartered Certified Accountant
319 Welbeck Road
London
SM5 1LN**

Bankers

**Barclays Bank plc
543 Norwood Road
West Norwood
London
SE27 9DW**

JOY CHRISTIAN CENTRE INTERNATIONAL

Report of Trustees

The trustees present their report and accounts for the year ended 31 March 2023

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (Revised 2005) in preparing the annual report and financial statements of the charity.

Objective of the charity as laid down by the Trust Deed

The Core objects of the charity continue to be:

- 1 To establish churches, ministries and advance the evangelical christian faith worldwide
- 2 To organise conventions, conferences and seminars
- 3 To carry out missionary activities and to be more involved with community work
- 4 To promote festivals, celebrations and exhibitions.

REVIEW OF ACTIVITIES AND ACHIEVEMENT IN THE YEAR

Even though social gathering ban had been lifted, the Church continued most of her church activities via social media platforms such as zooms, skype etc for the whole financial year under review. Members and online listeners gave testimonies as to how they became spiritually filled, inspired, revitalised and more desire to contribute to the community both materially and emotionally. Other members also made a bold claim how the Gospel of Jesus Christ has transformed their lives and families, not to mention the positive impact it's having within the community. The Trustees are pleased to report that the ministry objectives as set out above continued to be achieved despite the challenges the Church faced as a result of post Covid-19 pandemic effects. In spite of Covid-19 pandemic, the charity is still looking into a better future in order to achieve her charitable objectives.

FUTURE PLANS

The Charity will continue to focus on its activities to meet the objectives of the Charity in spite of post Covid-19 pandemic effects. The Charity is looking forward to purchase its own building in the near future.

Investment Policy

At present the Trustees have decided to leave all surplus funds in the account with their principal bankers.

Fundraising Activities

The charity relies solely on contributions from its members. The charity does not employ any professional fundraising bodies.

Restricted Funds

There are no restricted funds operated by the charity. All funds are available for use at the discretion of the Trustees.

JOY CHRISTIAN CENTRE INTERNATIONAL

Reserves Policy

The Trustees have decided to spend as much money as possible on furthering the core objects of the charity whilst maintaining sufficient cash funds to ensure the sustainability of the charity. To achieve this, the Trustees have decided to maintain an amount in the bank account to cover at least a minimum of three months of normal expenditure in addition to any known additional expenditure.

Governance and Internal Control

Appointment of Trustees are done by the existing Trustees with consultation of the view of the church members as to trustworthiness of each person.

Risk Assessment

The Trustees consider the key operational, financial and strategic risks that may have a bearing on the activities of the charity. Suitable management information is available to the Trustees on a regular basis to monitor these risks and allow any mitigating action to be taken to address them.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the Trustees to prepare financial statements for each financial year which give true and fair view of the state of affairs of the charity and of its financial activities for the year.

In preparing those financial statements, the Trustees are required to:

- 1 select suitable accounting policies and apply them consistently;
- 2 make judgements and estimates that are reasonable and prudent;
- 3 state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- 4 prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping accounting and financial records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Acts 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Board of Trustees

The members of the board of trustees during the year were:

Rev Jerome Bortey Mensah
Naomi Narterki Tetteh
Sibongile Benedicta Langa
Nomakhaya Cleopatra Ndinisa

Approval

The report was approved by the Board of Trustees on the 15th September 2023 and signed on its behalf by:



Rev Jerome Bortey Mensah

24/09/2023

Date

JOY CHRISTIAN CENTRE INTERNATIONAL

Independent Examiner's Report to the Trustees of the Charity For The Year Ended 31 March 2023

Independent examiner's report to the trustees of Joy Christian Centre International

I report to the charity trustees on my examination of the accounts of Joy Christian Centre International (the Trust) for the year ended 31 March 2023.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

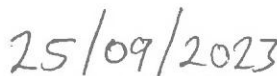
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- i. accounting records were not kept in accordance with section 130 of the Act; or
- ii. 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 this report in order to enable a proper understanding of the accounts to be reached.



Signed: Seth Acheampong



Date

Trinity Ace Ltd
319 Welbeck Road
London
SM5 1LN

JOY CHRISTIAN CENTRE INTERNATIONAL

**STATEMENT OF FINANCIAL ACTIVITIES
(INCOME AND EXPENDITURE ACCOUNTS)
FOR THE YEAR ENDED 31 MARCH 2023**

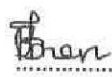
		UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
	NOTE	2023 £	2023 £	2023 £	2022 £
INCOMING RESOURCES					
Tithes, Offerings and Donations	2	37,717	-	37,717	28158
Investment income		-	-	-	-
Gain on Disposal of Asset	4.1	77		77	
TOTAL INCOMING RESOURCES		37,794	-	37,794	28158
RESOURCES EXPENDED					
Charitable activities	3	37,301	-	37,301	27800
TOTAL RESOURCES EXPENDED		37,301	-	37,301	27800
Net Movement in Funds		493	-	493	358
Total Funds Brought Forward		5,081	-	5,081	4723
TOTAL FUNDS CARRIED FORWARD		5,574	-	5,574	5081

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BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Fixed Asset	4	2,528	4,398
CURRENT ASSETS			
Prepayment		-	-
Cash at Bank & in Hand	5	3,296	4673
LIABILITIES			
Creditors: Amounts falling due within one year	6	(250)	(1,794)
Net current assets		<u>3,046</u>	<u>2,879</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		5,574	7,277
Creditors: Amounts falling due after more than one year		-	
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>5,574</u>	<u>7,277</u>
CHARITY FUNDS			
Unrestricted funds	7	5,574	5,081
TOTAL FUNDS/(DEFICITS)		<u>5,574</u>	<u>5,081</u>

The financial statements were approved by the Board of trustees and signed on its behalf by:



 Rev Jerome Bortey Mensah

24/09/2023

 Dated

JOY CHRISTIAN CENTRE INTERNATIONAL
Notes to the Accounts
for the year ended 31 March 2023

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared in accordance with applicable accounting standards using the Historical Cost Convention.

The financial statements reflect the requirements of the revised Statement of Recommended Practice "Accounting for Charities" (SORP). The Charity complied with best practice at the time of preparing these accounts.

Tangible Fixed Assets

All fixed assets are capitalised. The charge for depreciation is calculated to write off the cost of the fixed assets over their useful lives on the following bases:

Motor Vehicles 20% on the reducing balance

Plant & Machinery 20% on the reducing balance

GENERAL

These Accounts have been prepared on the receipts and payments basis and in accordance with applicable Accounting Standards and the Charitable SORP. (Statement of Recommended Practice on Accounting by Charities).

2 Income

Income is accounted for on accruals basis, except for donations, which are credited when received. These represents gifts, donations, tithes, offerings, pledges and bank interest given to the Charity during the year.

Gift Aid

The church has not yet registered with HMRC for Gift Aid purpose.

Charitable Donations & Gifts to Missions

These represent amounts given to various individuals, organisations and other charitable trusts. Honorarium to visiting speakers and remittances for missionary work.

Expenditure

All expenditure is accounted for on an accruals basis.

Resources expended on charitable activities comprise all the resources applied by the charity in undertaking its work to meet its charitable objectives. These costs include the direct costs of the charitable activities with those support costs incurred that enable these activities to be undertaken.

Expenditure on governance costs are the costs incurred by the charity to operate and to generate the information required for public accountability.

Funds

The charity's funds are unrestricted and are available for use at the discretion of the Board of Trustees.

JOY CHRISTIAN CENTRE INTERNATIONAL

Profit And Loss Account

For the year ended 31 March 2023

	2023 £	2022 £
Income		
Tithes, offerings & Donations	37,717	28,158
Gain on Disposal of Asset	77	
Total income	37,794	28,158
3. Charity Activities		
Expenses		
Wages and salaries	7,436	6,240
Accountancy fees	250	250
Bank charges	-	-
HP interest	327	654
Depreciation	632	1,099
Travelling & Motor Expenses	5,618	2,908
Rent	7,200	-
Honorarium & Gifts	850	900
Media , Radio,Television, Publicity and advert	5,234	6,118
Postage, Stationery and printing	784	765
Donations to charities	900	1,320
Subscription -BU	400	100
Legal & Professional fees	-	-
Sundry expenses	296	881
Telephone, internet, IT consumables and fax	1,519	1,994
Welfare,marriages,funerals & social activities	5,855	4,571
Total expenditure	37,301	27,800
Surplus/(deficit)	493	358
Fund balance b/fwd	5,081	4,723
Fund balance c/fwd	5,574	5,081

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Notes to the financial statements
for the year ended 31 March 2023

4 TANGIBLE FIXED ASSETS

2023

	Plant & Machinery £	Total £
Cost		
Additions	3,160	3,160
As at 31 March 2023	<u>3,160</u>	<u>3,160</u>
DEPRECIATION		
As at 1 April 2022		-
Charge for the year	632	632
As at 31 March 2023	<u>632</u>	<u>632</u>
NET BOOK VALUE		
As at 31 March 2023	<u>2,528</u>	<u>2,528</u>

4.1 Gain on Disposal of Asset

£

Cost - Motor Vehicle	8,589
Less Accumulated depn at the time of Sale:	(4,631)
Net Book Value at the time of Sale	3,958
Disposal Proceeds	4,035
Gain on Disposal	

77

2023
£

5 CASH AT BANK AND HAND

Cash at Bank & in Hand

3,296

6 CREDITORS:

Amounts falling due within one year

250

Amounts falling due after more than one year

-

7 STATEMENT OF FUNDS

	BROUGHT FORWARD	INCOMING RESOURCES £	RESOURCES EXPENDITURED £	CARRIED FORWARD £
Unrestricted funds	5081	37,794	(37,301)	5,574
Restricted Fund	-	-	-	-
	<u>5081</u>	<u>37,794</u>	<u>(37,301)</u>	<u>5,574</u>