

# CHERUBIM & SERAPHIM MOVEMENT CHURCH, CASEM MODEL PARISH, MANCHESTER UK

England & Wales · Charity number 1185322

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2019-09-16

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** 2 Prosperity Street  
Manchester  
M40 8EX

**Phone** 07958162813

**Email** [casemmodelparish@outlook.com](mailto:casemmodelparish@outlook.com)

## Activities

---

**Objects:** TO ADVANCE THE CHRISTIAN RELIGION IN SALFORD AND SURROUNDING AREAS FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS PRODUCING AND/OR DISTRIBUTING LITERATURE ON THE CHRISTIAN FAITH TO ENLIGHTEN OTHERS ABOUT THE RELIGION.

**Activities:** To advance the Christian religion in Salford and surrounding areas for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals producing and/or distributing literature on the Christian faith to enlighten others about the religion

## Classification

---

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

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£70,600	£71,082	-	-
2023-12-31	£33,869	£21,763	-	-
2022-12-31	£32,749	£27,047	-	-
2022-03-31	£25,208	£25,161	-	-
2021-03-31	£4,664	£53,668	-	-

## Trustees

Name	Role	Appointed
OLUYEMI OWOLABI FASHINA	Chair	2018-10-10
ESTHER RONKE OMOBOYE		2018-10-10
TOLULOPE DEBORAH FASHINA		2018-10-10

---

# Accounts

---

**CBACHERUBIM & SERAPHIM MOVEMNT CHURCH,  
CASEM MODEL PARISH, MANCHESTER, UK**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 December 2024**

**CHARITY NUMBER: 1185322**

**CONTENTS PAGE**

Legal and administrative information	3
Report of the trustees	4-6
Income and Expenses Statement	7
Balance sheet	8
Notes on Financial Statement	9 - 11
Independent Examiner's report	12

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Legal and administrative information**

**Trustees**

Oluyemi Owolabi Fashina  
Tolulope Deborah Fashina  
Esther Ronke Omoboye

**Address**

1 Johnny King Close, Manchester, M40 8UT.

**Independent Examiners**

Solomon Allistar (MAAT)  
54 Carriocca Business Park,  
Hellidon Close, Ardwick,  
Manchester,  
M12 4AH

**Bankers**

**NATWEST**

**Charity Registration Number**

1185322

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**ANNUAL REPORT FOR THE YEAR ENDED 31<sup>st</sup> December 2024**

Cherubim & Seraphim Movement Church, Casem Model Parish, Manchester – United Kingdom is constituted by a Charity incorporated Organisation Foundation model constitution and is a registered charity, No 1185322. Its Registered address is 1 Johnny King Close, Manchester, M40 8UT. Operational address is 26 Cobden, Salford, M6 6WG.

The charity trustees to 31 December 2024 were:

- Tolulope Deborah Fashina
- Esther Ronke Omoboye
- Oluyemi Owolabi Fashina

**The objects of the charity are as follows**

The object of the CIO is to advance the Christian religion in Salford and surrounding areas for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals producing and/or distributing literature on the Christian faith to enlighten others about the religion.

The trustees' policy is to ensure that the above aims are met to the highest possible standard.

Volunteers staff the charity, with the workload spread among some of the senior members.

The charity is funded by the general public which is been used towards the maintenance and improvement of the charity's assets and promoting and achieving the charity's objects

These financial statements have been prepared in accordance with the provisions applicable to charity law.

The financial statements were approved by the Board of Trustees and authorised for issue on 23<sup>th</sup> of September 2024 and were signed on its behalf by:

  
.....  
Oluyemi Owolabi Fashina  
Chairperson/Trustee

Date 11/07/2025

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Statement of Trustees' responsibilities**

The Board of Trustees has overall responsibility for ensuring The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare

financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- Selected suitable accounting policies and applied them consistently.
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation that the Charity has an appropriate system of controls, financial and otherwise.
- They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.
- The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Report of the Trustees for the Year Ended 31<sup>st</sup> December 2024.**

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 4 each confirm, so far as we are aware, that:

There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

**ACHEIVEMENT AND PERFORMANCE**

We offer different range of service during the week and Sunday, which our church members find beneficial and spiritual fulfilling. For example, evening prayers where people make prayer requests and also partake in spiritual counselling. We have increased in numbers both online and physical. We have been able to support community, including the support of people emotional and financial challenges, being able to signpost them to the appropriate agencies to get professional and expert help.

**PURCHASE OF MUSICAL INSTRUMENTS**

We also upgraded our musical instruments, which has been very instrumental to our organisational object of advancing the Christian faith. Our parishioners and invited guest appear to enjoy our music and it has been a key factor in establishing social cohesion within our parishioners and large community as well.

**PURCHASE OF FURNITURES**

Due to the rapid increase in the number of our parishioners, the need to purchase extra chairs and furniture came to the forefront.

**Independent Examiner:**

The Charity's independent examiner, Solomon Allistar (MAAT) of SAA BUSINESS SUPPORT LTD has indicated their willingness to continue in office and offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:

.....  
  
Oluyemi Wolabi Fashina  
Chairperson/Trustee

Date 11/07/2025

## INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31<sup>ST</sup> December 2024

INCOME	£
	<b>2024</b>
<b>Voluntary Donations</b>	£65,891.07
<b>Gift aid claim</b>	4,709.23
	£
<b>TOTAL INCOME</b>	<b>£70,600.30</b>
EXPENSES	
<b>Rent/Rates</b>	8,278.67
<b>Utilities</b>	1,070.00
<b>Charity / Welfare</b>	8,836.50
<b>Evangelism</b>	4,000.00
<b>Music Instruments</b>	4,700.00
<b>Compliance</b>	816.83
<b>Finance</b>	280.49
<b>Professional Fee</b>	200.00
<b>Spiritual Items</b>	3,100.00
<b>Fitting and fixtures</b>	11,000.00
<b>Accounting</b>	500.00
Administration	12,950.00
Harvest Celebration	15,000.00
Youth Program	350.00
<b>Total Expenses</b>	<b>£71,082.49</b>
Net cash Inflow/Outflow	(482.19)

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Balance sheet as of 31st December 2024.**

		2024	2024	2023	2023
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	12	28,104.31	28,104.31	19,430.39	19,430.39
<b>CURRENT ASSETS</b>					
Debtors		-	-	-	-
Cash at bank		10,629.63	10,629.63	16,098.83	16,098.83
Stock (Spiritual items)		1,256.20	1,256.20	-	-
<b>CREDITORS amounts falling due within one year</b>					
		-	-	-	-
<b>NET CURRENT ASSETS</b>					
		11,885.83	11,885.83	16,098.83	16,098.83
<b>TOTAL ASSETS LESS CURRENT LIABILITES</b>					
		39,990.14	39,990.14	35,529.22	35,529.22
<b>CREDITORS amounts falling due more than year</b>					
		40,472.33	40,472.3	-	45,023.44
<b>NET ASSETS</b>					
			(482.19)	-	(9,494.22)
<b>CHARITY FUNDS</b>					
Unrestricted funds			(482.19)	-	(9,494.22)
			-	-	-
<b>TOTAL FUNDS</b>					
			(482.19)	-	(9,494.22)

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Notes to the Financial Statement for the Year Ended 31st December  
2024**

1. Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

a) Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and are in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

b) Incoming resources from generated funds

Incoming resources from generated funds represents donations towards weekly tithes, church building fund, thanksgiving, annual conference, travel and other contributions

c) Incoming resources; Interest receivable

Interest is credited in the year in which it is received.

d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Trust. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the Trust.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

### **Depreciation**

Depreciation is calculated at rates estimated to write off the cost of all tangible fixed assets over their expected useful lives:

Equipment, Fixtures and Fitting: **20%**

During the year under review, the church decided to continue to separate its equipment from its furniture fixtures and fittings. A depreciation rate of 20% was applied on each category on a reducing balance basis.

e) Fund structure

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

f) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

### **2 Income resources**

Income comprises of donations and tithes

### **3 Employee information**

None of the trustees received any remuneration or reimbursement of expenses during the year.

### **4 Net income resources**

This is stated after charging

	2024	2023
	£	£
POST Depreciation	8,782.60	4,857.60

### **5 Taxation**

The charity is exempt from corporation tax on its charity.

## 6 Tangible fixed assets

	Equipment Fixtures and fittings £	Total £
<b>Cost:</b>		
At 1 Jan 2024	19,430.39	19,430.39
Additions	15,700.00	15,700.00
At 31 December 2024	<u>35,130.39</u>	<u>35,130.39</u>
<b>Depreciation</b>		
At 1 January 2024	-	
Provision for year	8,782.60	8,782.60
At 31 December 2024	<u>8,782.60</u>	<u>8,782.60</u>
<b>NET BOOK VALUE</b>	<u>26,347.79</u>	<u>26,347.79</u>

## 7 Creditors: amounts falling due more than one year

	2024 £	2023 £
Other Creditors	<u>40,472.33</u>	<u>45,023.44</u>

## 8 Creditors: amounts falling due within one year

	2024 £	2023 £
Other Creditors	<u>-</u>	<u>-</u>

**Independent Examiner's Report to the Trustees of**  
**CHERUBIM & SERAPHIM MOVEMENT CHURCH,**  
**CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

I report on the accounts of the Trust for year ended 31<sup>st</sup> December 2024, which is set out on pages 7

**Respective responsibilities of Trustees and examiner**

As the charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether 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 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 unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention: -

- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006 and
- - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- 2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

---

# Accounts

---

**CHERUBIM & SERAPHIM MOVEMNT CHURCH,  
CASEM MODEL PARISH, MANCHESTER, UK**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 December 2023**

**CHARITY NUMBER: 1185322**

**CONTENTS PAGE**

Legal and administrative information	3
Report of the trustees	4-6
Income and Expenses Statement	7
Balance sheet	8
Notes on Financial Statement	9 - 11
Independent Examiner's report	12

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Legal and administrative information**

**Trustees**

Oluyemi Owolabi Fashina  
Tolulope Deborah Fashina  
Esther Ronke Omoboye

**Address**

1 Johnny King Close, Manchester, M40 8UT.

**Independent Examiners**

Solomon Allistar (MAAT)  
54 Carriocca Business Park,  
Hellidon Close, Ardwick,  
Manchester,  
M12 4AH

**Bankers**

**NATWEST**

**Charity Registration Number**

1185322

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**ANNUAL REPORT FOR THE YEAR ENDED 31<sup>st</sup> December 2023**

Cherubim & Seraphim Movement Church, Casem Model Parish, Manchester – United Kingdom is constituted by a Charity incorporated Organisation Foundation model constitution and is a registered charity, No 1185322. Its Registered address is 1 Johnny King Close, Manchester, M40 8UT. Operational address is 26 Cobden, Salford, M6 6WG.

The charity trustees to 31 December 2023 were:

- Tolulope Deborah Fashina
- Esther Ronke Omoboye
- Oluyemi Owolabi Fashina

**The objects of the charity are as follows**

The object of the CIO is to advance the Christian religion in Salford and surrounding areas for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals producing and/or distributing literature on the Christian faith to enlighten others about the religion.

The trustees' policy is to ensure that the above aims are met to the highest possible standard.

Volunteers staff the charity, with the workload spread among some of the senior members.

The charity is funded by the general public which is been used towards the maintenance and improvement of the charity's assets and promoting and achieving the charity's objects

These financial statements have been prepared in accordance with the provisions applicable to charity law.

The financial statements were approved by the Board of Trustees and authorised for issue on 23<sup>th</sup> of September 2024 and were signed on its behalf by:



23/09/2024

.....  
On behalf of Trustees

.....  
Date

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Statement of Trustees' responsibilities**

The Board of Trustees has overall responsibility for ensuring The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- Selected suitable accounting policies and applied them consistently.
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation that the Charity has an appropriate system of controls, financial and otherwise.
- They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.
- The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Report of the Trustees for the Year Ended 31<sup>st</sup> December 2023.**

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 4 each confirm, so far as we are aware, that:

There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

**ACHEIVEMENT AND PERFORMANCE**

We offer different range of service during the week and Sunday, which our church members find beneficial and spiritual fulfilling. For example, evening prayers where people make prayer requests and also partake in spiritual counselling. We have increased in numbers both online and physical. We have been able to support community, including the support of people emotional and financial challenges, being able to signpost them to the appropriate agencies to get professional and expert help.

**PURCHASE OF MUSICAL INSTRUMENTS**

We also upgraded our musical instruments, which has been very instrumental to our organisational object of advancing the Christian faith. Our parishioners and invited guest appear to enjoy our music and it has been a key factor in establishing social cohesion within our parishioners and large community as well.

**PURCHASE OF FURNITURES**

Due to the rapid increase in the number of our parishioners, the need to purchase extra chairs and furniture came to the forefront.

**Independent Examiner:**

The Charity's independent examiner, Solomon Allistar (MAAT) of SAA BUSINESS SUPPORT LTD has indicated their willingness to continue in office and offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:

.....  
Oluyemi Owojabi Fashina  
Chairperson/Trustee

Date 23/09/2024

## INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31<sup>ST</sup> December 2023

INCOME	£
	<b>2022</b>
<b>Voluntary Donations</b>	£ 24,756.68
<b>Gift aid claim</b>	£9,112.01
	£
<b>TOTAL INCOME</b>	<b>£33,868.69</b>
EXPENSES	
<b>Rent</b>	8,100.00
<b>Utilities</b>	680.00
<b>Charity / Welfare</b>	2,510.30
<b>Evangelism</b>	360.00
<b>Music Instruments</b>	4,921.99
<b>Ad hoc purchases</b>	167.88
<b>Finance</b>	1,682.64
<b>Professional Fee</b>	395.00
<b>Spiritual Items</b>	990.00
<b>Furniture</b>	1,358.00
<b>Accounting</b>	570.00
Administration	27.74
<b>Total Expenses</b>	<b>£21,763.05</b>
Surplus cash inflow	£12,105.64

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Balance sheet as of 31st December 2023.**

	Notes	2023 £	2023 £	2022 £	2022 £
<b>FIXED ASSETS</b>					
Tangible assets	12	19,430.39	19,430.39	18,008.00	18,008.00
<b>CURRENT ASSETS</b>					
Debtors		-	-	-	-
Cash at bank		16,098.83	16,098.83	3,993.19	3,993.19
<b>CREDITORS amounts falling due within one year</b>					
		-	-	-	-
<b>NET CURRENT ASSETS</b>					
		16,098.83	16,098.83	22,001.19	22,001.19
<b>TOTAL ASSETS LESS CURRENT LIABILITES</b>					
		35,529.22	35,529.22	22,001.19	22,001.19
<b>CREDITORS amounts falling due more than year</b>					
		45,023.44	45,023.44	-	46,706.08
<b>NET ASSETS</b>					
			(9,494.22)	-	(24,704.89)
<b>CHARITY FUNDS</b>					
Unrestricted funds			(9,494.22)	-	(24,704.89)
			-	-	
<b>TOTAL FUNDS</b>					
			(9,494.22)	-	(24,704.89)

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Notes to the Financial Statement for the Year Ended 31st December  
2023**

1. Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

a) Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and are in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

b) Incoming resources from generated funds

Incoming resources from generated funds represents donations towards weekly tithes, church building fund, thanksgiving, annual conference, travel and other contributions

c) Incoming resources; Interest receivable

Interest is credited in the year in which it is received.

d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Trust. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the Trust.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

### **Depreciation**

Depreciation is calculated at rates estimated to write off the cost of all tangible fixed assets over their expected useful lives:

Equipment, Fixtures and Fitting: **20%**

During the year under review, the church decided to continue to separate its equipment from its furniture fixtures and fittings. A depreciation rate of 20% was applied on each category on a reducing balance basis.

#### e) Fund structure

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

#### f) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

## **2 Income resources**

Income comprises of donations and tithes

## **3 Employee information**

None of the trustees received any remuneration or reimbursement of expenses during the year.

## **4 Net income resources**

This is stated after charging

	2023	2022
	£	£
POST Depreciation	4,857.60	£4,502.00

## **5 Taxation**

The charity is exempt from corporation tax on its charity.

## 6 Tangible fixed assets

	<b>Equipment Fixtures and fittings £</b>	<b>Total  £</b>
<b>Cost:</b>		
At 1 Jan 2023	18,008.00	18,008.00
Additions	6,279.99	6,279.99
At 31 December 2023	<u>24,287.99</u>	<u>24,287.99</u>
<b>Depreciation</b>		
At 1 January 2023	-	
Provision for year	4,857.60	4,857.60
At 31 December 2023	<u>4,857.60</u>	<u>4,857.60</u>
<b>NET BOOK VALUE</b>	<u>19,430.39</u>	<u>19,430.39</u>

## 7 Creditors: amounts falling due more than one year

	<b>2023 £</b>	<b>2022 £</b>
Other Creditors	<u>45,023.44</u>	<u>46,706.08</u>

## 8 Creditors: amounts falling due within one year

	<b>2023 £</b>	<b>2022 £</b>
Other Creditors	<u>-</u>	<u>-</u>

**Independent Examiner's Report to the Trustees of  
CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

I report on the accounts of the Trust for year ended 31<sup>st</sup> December 2023, which is set out on pages 7

**Respective responsibilities of Trustees and examiner**

As the charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether 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 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 unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention: -

- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006 and
- - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- 2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

SOLOMON ALLISTAR (MAAT)

23/09/2024

---

# Accounts

---

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL**

**PARISH, MANCHESTER, UK**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 December 2022**

**CHARITY NUMBER: 1185322**

**CONTENTS PAGE**

Legal and administrative information	3
Report of the trustees	4-6
Income and Expenses Statement	7
Balance sheet	8
Notes on Financial Statement	9 - 11
Independent Examiner's report	12

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Legal and administrative information**

**Trustees**

Oluyemi Owolabi Fashina  
Tolulope Deborah Fashina  
Esther Ronke Omoboye

**Address**

1 Johnny King Close, Manchester, M40 8UT.

**Independent Examiners**

Solomon Allistar (MAAT)  
54 Carriocca Business Park,  
Hellidon Close, Ardwick,  
Manchester,  
M12 4AH

**Bankers**

**NATWEST**

**Charity Registration Number**

1185322

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**ANNUAL REPORT FOR THE YEAR ENDED 31<sup>st</sup> December 2022**

Cherubim & Seraphim Movement Church, Casem Model Parish, Manchester – United Kingdom is constituted by a Charity incorporated Organisation Foundation model constitution and is a registered charity, No 1185322. Its address is 1 Johnny King Close, Manchester, M40 8UT

The charity trustees to 31 December 2022 were:

- Tolulope Deborah Fashina
- Esther Ronke Omoboye
- Oluyemi Owolabi Fashina

**The objects of the charity are as follows**

The object of the CIO is to advance the Christian religion in Salford and surrounding areas for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals producing and/or distributing literature on the Christian faith to enlighten others about the religion.

The trustees' policy is to ensure that the above aims are met to the highest possible standard.

Volunteers staff the charity, with the workload spread among some of the senior members.

The charity is funded by the general public which is been used towards the maintenance and improvement of the charity's assets and promoting and achieving the charity's objects

These financial statements have been prepared in accordance with the provisions applicable to charity law.

The financial statements were approved by the Board of Trustees and authorised for issue on 18<sup>th</sup> of September 2023 and were signed on its behalf by:

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Statement of Trustees' responsibilities**

The Board of Trustees has overall responsibility for ensuring The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- Selected suitable accounting policies and applied them consistently.
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation that the Charity has an appropriate system of controls, financial and otherwise.
- They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.
- The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Report of the Trustees for the Year Ended 31<sup>st</sup> December 2022.**

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 4 each confirm, so far as we are aware, that:

There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

**ACHEIVEMENT AND PERFORMANCE**

We offer different range of service during the week and Sunday, which our church members find beneficial and spiritual fulfilling. For example, evening prayers where people make prayer requests and also partake in spiritual counselling. We have increased in numbers both online and physical. We have been able to support community, including the support of people emotional and financial challenges, being able to signpost them to the appropriate agencies to get professional and expert help.

**Independent Examiner:**

The Charity's independent examiner, Solomon Allistar (MAAT) of SAA BUSINESS SUPPORT LTD has indicated their willingness to continue in office and offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:

Oluyemi Owolabi Fashina  
Chairperson/Trustee

Date 18/09/2023

**INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31<sup>ST</sup> December 2022**

<b>INCOME</b>	<b>£</b>
	<b>2022</b>
<b>Voluntary Donations</b>	£ 27,046.77
<b>Gift aid claim</b>	£5,702.63
	£
<b>TOTAL INCOME</b>	<b>£32,749.40</b>
<b>EXPENSES</b>	
<b>Rent</b>	6,075.00
<b>Utilities</b>	2,935.00
<b>Charity / Welfare</b>	3,840.71
<b>Evangelism</b>	3,600.00
<b>Music Instruments</b>	5,010.00
<b>Ad hoc purchases</b>	2,902.71
<b>Finance</b>	1,719.58
<b>Professional Fee</b>	630.00
<b>Rate</b>	317.44
<b>Chairs</b>	850.00
<b>Accounting</b>	720.00
<b>Total Expenses</b>	<b>£28,600.44</b>
<b>Surplus/ Deficit</b>	<b>£4,148.96</b>

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Balance sheet as of 31st December 2022.**

	Notes	2022 £	2022 £	2021 £	2021 £
<b>FIXED ASSETS</b>					
Tangible assets	12	18,008.00	18,008.00	17,500.00	17,500.00
<b>CURRENT ASSETS</b>					
Debtors		-	-	-	-
Cash at bank		3,993.19	3,993.19	996.00	996.00
<b>CREDITORS amounts falling due within one year</b>		-	-	-	-
<b>NET CURRENT ASSETS</b>		22,001.19	22,001.19	18,496.00	18,496.00
<b>TOTAL ASSETS LESS CURRENT LIABILITES</b>		22,001.19	22,001.19	18,496.00	18,496.00
<b>CREDITORS amounts falling due more than year</b>		46,706.08		-	-
<b>NET ASSETS</b>			(24,704.89)	-	18,496.00
<b>CHARITY FUNDS</b>					
Unrestricted funds			(24,704.89)	-	18,496.00
<b>TOTAL FUNDS</b>			(24,704.89)	-	18,496.00

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Notes to the Financial Statement for the Year Ended 31st December  
2022**

1. Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

a) Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and are in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

b) Incoming resources from generated funds

Incoming resources from generated funds represents donations towards weekly tithes, church building fund, thanksgiving, annual conference, travel and other contributions

c) Incoming resources; Interest receivable

Interest is credited in the year in which it is received.

d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Trust. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the Trust.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs include those incurred in the governance of its assets and are

primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

### **Depreciation**

Depreciation is calculated at rates estimated to write off the cost of all tangible fixed assets over their expected useful lives:

Equipment, Fixtures and Fitting: **20%**

During the year under review, the church decided to continue to separate its equipment from its furniture fixtures and fittings. A depreciation rate of 20% was applied on each category on a reducing balance basis.

#### e) Fund structure

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

#### f) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

## **2 Income resources**

Income comprises of donations and tithes

## **3 Employee information**

None of the trustees received any remuneration or reimbursement of expenses during the year.

## **4 Net income resources**

This is stated after charging

	2022	2021
	£	£
POST Depreciation	4,502.00	-

## **5 Taxation**

The charity is exempt from corporation tax on its charity.

## 6 Tangible fixed assets

	<b>Equipment Fixtures and fittings £</b>	<b>Total  £</b>
<b>Cost:</b>		
At 1 April 2022	17,500.00	-
Additions	5,010.00	-
At 31 December 2022	<u>22,510.00</u>	<u>-</u>
<b>Depreciation</b>		
At 1 January 2022	-	
Provision for year	4,502.00	4,550.52
At 31 December 2022	<u>4,502.00</u>	<u>4,550.52</u>
<b>NET BOOK VALUE</b>	<u>18,008.00</u>	<u>18,008.00</u>

## 7 Creditors: amounts falling due more than one year

	<b>2022 £</b>	<b>2021 £</b>
Other Creditors	<u>-</u>	<u>-</u>

## 8 Creditors: amounts falling due within one year

	<b>2022 £</b>	<b>2021 £</b>
Other Creditors	<u>46,706.08</u>	<u>-</u>

**Independent Examiner's Report to the Trustees of  
CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

I report on the accounts of the Trust for year ended 31<sup>st</sup> December 2022, which is set out on pages 7

**Respective responsibilities of Trustees and examiner**

As the charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether 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 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 unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention: -

- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006 and
- - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- 2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

SOLOMON ALLISTAR (MAAT)

18/09/2023

---

# Accounts

---

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL**

**PARISH, MANCHESTER , UK**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> March 2022**

**CHARITY NUMBER: 1185322**

**CONTENTS PAGE**

Legal and administrative information	3
Report of the trustees	4-6
Income and Expenses Statement	7
Independent Examiner's report	8

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Legal and administrative information**

**Trustees**

Tolulope Deborah Fashina  
Esther Ronke Omoboye  
Oluyemi Owolabi Fashina

**Address**

1 Johnny King Close, Manchester, M40 8UT.

**Independent Examiners**

Solomon Allistar (MAAT)  
Unit 130 Access House  
Sharston Industrial Estate  
Leestone Road  
Manchester  
M22 4RW

**Bankers**

**NATWEST**

**Charity Registration Number**

1185322

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

Cherubim & Seraphim Movement Church, Casem Model Parish, Manchester – United Kingdom is constituted by a Charity incorporated Organisation Foundation model constitution and is a registered charity, No 1185322. Its address is 1 Johnny King Close, Manchester, M40 8UT

The charity trustees to 31 March 2022 were:

- Tolulope Deborah Fashina
- Esther Ronke Omoboye
- Oluyemi Owolabi Fashina

**The objects of the charity are as follows**

The object of the CIO is to advance the Christian religion in Salford and surrounding areas for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals producing and/or distributing literature on the Christian faith to enlighten others about the religion.

The trustees' policy is to ensure that the above aims are met to the highest possible standard.

Volunteers staff the charity, with the workload spread among some of the senior members.

The charity is funded by the general public which is been used towards the maintenance and improvement of the charity's assets and promoting and achieving the charity's objects

These financial statements have been prepared in accordance with the provisions applicable to charity law.

The financial statements were approved by the Board of Trustees and authorised for issue on 31<sup>st</sup> January 2022 and were signed on its behalf by:

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Statement of Trustees' responsibilities**

The Board of Trustees has overall responsibility for ensuring The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- Selected suitable accounting policies and applied them consistently.
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation that the Charity has an appropriate system of controls, financial and otherwise.
- They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.
- The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

**Report of the Trustees for the Year Ended 31<sup>st</sup> March 2022**

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 4 each confirm, so far as we are aware, that:

There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

**ACHEIVEMENT AND PERFORMANCE**

We offer different range of service during the week and Sunday, which our church members find beneficial and spiritual fulfilling. For example, evening prayers where people make prayer requests and also partake in spiritual counselling. We have increased in numbers both online and physical. We have been able to support community, including the support of people emotional and financial challenges, being able to signpost them to the appropriate agencies to get professional and expert help.

**Independent Examiner:**

The Charity's independent examiner, Solomon Allistar (MAAT) of SAA BUSINESS SUPPORT LTD has indicated their willingness to continue in office and offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:

Oluyemi Owolabi Fashina

Date 31/01/2023

## INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2022

INCOME	£
	<b>2022</b>
<b>Voluntary Donations</b>	£ 25,208
<b>Gift aid</b>	-
	£
<b>TOTAL INCOME</b>	<b>£25,208</b>
EXPENSES	
<b>Welfare</b>	£298
<b>Events</b>	£5,000
<b>Misc</b>	£91
<b>Light &amp; Heat</b>	£74
<b>Printing and stationery</b>	£500
<b>Professional fees</b>	£200
<b>Hall hire</b>	£7,425
<b>Finance cost</b>	£3,144
<b>Church Supplies</b>	£1070
<b>Transport</b>	£1359
Other Expenditure	
Equipment – Instrument	£6,000
<b>Total Expenses</b>	<b>£25,161</b>
Surplus/ Deficit	£47

**Independent Examiner's Report to the Trustees of  
CHERUBIM & SERAPHIM MOVEMENT CHURCH,  
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM**

I report on the accounts of the Trust for year ended 31<sup>st</sup> March 2022, which is set out on pages 7

**Respective responsibilities of Trustees and examiner**

As the charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether 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 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 unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention: -

- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006 and
- - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- 2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

SOLOMON ALLISTAR (MAAT)  
*SAA Business Support Limited*  
*Suite 130 Access House*  
*Sharston Industrial Estate*  
*Leestone Road*  
*Manchester*  
*M22 4RW*

---

# Accounts

---

**CHERUBIM & SERAPHIM MOVEMENT CHURCH, CASEM MODEL  
PARISH, MANCHESTER UK**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**CHARITY NUMBER: 1185322**

**CHERUBIM & SERAPHIM MOVEMENT CHURCH, CASEM**  
**MODEL PARISH, MANCHESTER UK**  
**1 JOHNNY KING CLOSE**  
**MANCHESTER**  
**M40 8UT**

**INDEX**

	<b><u>Page</u></b>
<b>Index</b>	<b>1</b>
<b>Trustee's Report</b>	<b>2 – 3</b>
<b>Receipts and Payments Account</b>	<b>4</b>
<b>Statement of Assets and Liabilities</b>	<b>5</b>
<b>Notes on the financial Statements</b>	<b>6</b>

**CHERUBIM & SERAPHIM MOVEMENT CHURCH, CASEM MODEL  
PARISH, MANCHESTER UK**

**TRUSTEES' REPORT  
YEAR ENDED 31<sup>ST</sup> MARCH 2021**

The trustees are pleased to present their report for the year ended 31<sup>st</sup> March 2021 for the charity, Cherubim & Seraphim Movement Church, CASEM Model Parish, Manchester UK with charity number 1185322.

The Trustees of the charity are: Tolulope Deborah Fashina  
Esther Ronke Omoboye  
Oluyemi Owolabi Fashina

The principal address of the charity is : 1 Johnny King Close  
Manchester  
M40 8UT

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a CIO – Foundation Constitution registered 16<sup>TH</sup> September 2019. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

**OBJECTIVES AND ACTIVITIES**

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

**ACHIEVEMENTS AND PERFORMANCE**

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation also continues to hold outreach meetings during the year in which individuals had the opportunity to hear the message of the Christian faith. This has produced good results in reaching and helping members of the community. However, the church had to switch to online services at some point due to the lockdown in the pandemic.

## **FINANCIAL REVIEW**

The income of the charity is above £4664. This is a low amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the equipment it uses for its meetings.

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They 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 the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 1<sup>st</sup> February 2022 and signed on their behalf by:

---

**CHERUBIM & SERAPHIM MOVEMENT CHURCH, CASEM**  
**MODEL PARISH, MANCHESTER UK**  
**ACCOUNTS FOR THE YEAR ENDED 31st March 2021**

**1 Receipts & Payments Account (General Purpose Fund)**

<b>Income Receipts</b>	<b>£/ 2021</b>
Donations	4664
Interest	0
<b>Total Receipts</b>	<b>4664</b>
<b>Direct Charitable Expenditure</b>	
Welfare	13084
Events	1208
Fuel	0
Light & Heat	455
Printing & Stationery	500
Professional fees	440
Rates	338
Hall Hire	10600
Repairs	1500
Church Supplies	6651
Transport	1392
	<b>36168</b>
<b>Other Expenditure</b>	
Equipment	17500
Instruments	
	<b>17500</b>
<b>Total Payments</b>	<b>53668</b>
<b>Net Receipts/(Payments) for the year</b>	<b>-49004</b>
Loan received	50000
<b>Cash Funds brought forward</b>	<b>0</b>
<b>Cash Funds at the end of the year</b>	<b>996</b>

**CHERUBIM & SERAPHIM MOVEMENT CHURCH , CASEM**  
**MODEL PARISH, MANCHESTER UK**

**2 Statements of Assets and Liabilities at 31st March 2021**

**Monetary Assets**

<b>Cash Funds</b>	<b>Unrestricted Funds</b>
	<b>£/2021</b>
	<b>£</b>
Cash at hand and in bank	996

<b>Total Cash Funds</b>	<b>996</b>
-------------------------	------------

**Assets Retained for the**

**Charity's Own use**

**Non-monetary Assets and Liabilities**

Musical Instruments	
Equipments	17500
Fixtures & Fittings	
	<b>17500</b>

**Liabilities**

Bookkeeping	199
-------------	-----

These accounts were approved by the trustees and signed on their behalf by:

Esther Ronke Omoboye

---

**CHERUBIM & SERAPHIM MOVEMENT CHURCH, CASEM MODEL**  
**, MANCHESTER UK**  
**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31st March 2021**

**ACCOUNTING POLICIES**

**Basis of Accounting**

These accounts have been prepared on the receipts and payments basis with all revenue and expenses shown on a cash basis. Non-monetary assets are shown at estimates of the value at the end of the year.

**Funds**

The CIO has a general unrestricted fund that receives voluntary donations from attendants at the services.

The CIO has no outstanding guarantees to third parties no any debts secured on the asstes of the CIO

**Public Benefit**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for public benefit. Details of how this is achieved are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.