

FORTRESS OF COMFORT PARISH, CELESTIAL CHURCH OF CHRIST

England & Wales · Charity number 1187158

Details

Status Registered

Legal form CIO

Registered 2019-12-30

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

Contact

Address 26
Cobden Street
Unit 10 PT
1st Floor
Kingston Mill
Cobden S

Phone 07868746778

Email cccfotressofcomfortparish@gmail.com

Website <https://cccfotressofcomfortparish.co.uk>

Activities

Objects: THE OBJECTIVES OF THE CIO ARE: TO ADVANCE THE CHRISTIAN RELIGION IN MANCHESTER 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 Manchester 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

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£30,303	£27,923	-	-
2023-12-31	£29,684	£27,659	-	-
2022-12-31	£30,574	£28,572	-	-
2021-12-31	£32,571	£32,518	-	-
2020-12-31	£44,486	£42,461	-	-

Trustees

Name	Role	Appointed
MICHAEL OLUWAFEMI ADEWUYI SHEPHERD	Chair	2019-06-02
Blessing Adams		2019-06-02
CELESTINA OLUYEMI FADIORA		2019-06-02

FORTRESS OF COMFORT PARISH, CELESTIAL CHURCH OF CHRIST

England & Wales - Charity number 1187158

Accounts



**CELESTIAL CHURCH OF CHRIST
FORTRESS OF COMFORT PARISH**

CHARITY REGISTRATION NO 1187158

**ANNUAL RETURN FOR YEAR END
31st December 2024**

**CELESTIAL CHURCH OF CHRIST
FORTRESS OF COMFORT PARISH**

Report and Accounts for the year ended 31st December 2024

**CHARITY REGISTRATION NUMBER
1187158**



**SAA BUSINESS SUPPORT LIMITED
LICENCED ACCOUNTANT, REGISTERED HMRC AGENT / CONSULTANTS**

CELESTIAL CHURCH OF CHRIST, FORTRESS OF COMFORT PARISH
Reports and Accounts for the year ended 31st December 2024.

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CELESTIAL CHURCH OF CHRIST – FORTRESS OF COMFORT PARISH

Charity Information

THE TRUSTEES

Mr Michael Oluwafemi Adewuyi - Chair
Mrs Sarah Temitope Smith
Mrs Celestina Oluyemi Fadiora
Mrs Blessing Adedolapo Adams

Charity Registration No:
1187158

REGISTERED ADDRESS

26 Cobden Street,
Unit 10 PT, 1st Floor
Kingston Mill, Cobden Street
Salford
M6 6WF

BANKERS

Cashplus Bank

ACCOUNTANTS

SAA BUSINESS SUPPORT LIMITED
54 Carriocca Business Park
Hellidon Close, Ardwick
Manchester, M12 4A

**REPORT OF THE TRUSTEES
CELESTIAL CHURCH OF CHRIST – COMFORT OF FORTRESS PARISH**

The trustees present their Report and Accounts for the year ended 31st December 2024.

Celestial Church of Christ, Comfort of fortress Parish is a registered charity with the overall mission of spreading the Christian faith, alleviating poverty, and reaching out to those that are marginalised in the society at large.

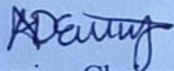
The trustees' policy is to ensure that the above aims are met to the highest possible standard.

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

The charity is funded by its members with those taxpayers usually making their donations by Gift Aid Declaration, with the payments mostly made on a weekly basis. This ensures that a regular stream of monies is forthcoming, with the annual tax rebate claim being used towards the maintenance and improvements of the charity's assets, mainly the church building and grounds.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9th of May 2024 and were signed on its behalf by:



Michael O Adewuyi – Chairman, Board of Trustee

Date: 13-04-2025

Independent Examiner's Report to the Trustees of Celestial Church of Christ – Comfort of Fortress Parish

I report on the accounts of the Trust for year ended 31st 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.

SOLOMON ALLISTAR (MAAT)
SAA Business Support Limited
54 Carriocca Business Park
Hellindon Close, Ardwick
Manchester, M12 4AH

**CELESTIAL CHURCH OF CHRIST
CHRIST GLORY PARISH - MANCHESTER**

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31st December 2024

INCOME	£
Voluntary Donations	22,140.74
Gift Aid	8,162.05
Total Income	30,302.79
EXPENSES	£
Rent	6,345.58
Utilites	240.00
Travel	710.00
Evangelism	1,325.00
Charity	790.00
Annual Harvest Event	6,988.00
Decor	110.00
Welfare	1,742.04
Misc Expenses	111.31
Spiritual Items	2,532.00
Cleaning	4,581.54
Accounting	150.00
Prof Fee	993.20
Admin cost	221.50
Musical Instruments	1,000.00
Finance cost	82.99
Total Expenses	27,923.16
Surplus	2,379.63

FORTRESS OF COMFORT PARISH, CELESTIAL CHURCH OF CHRIST

England & Wales - Charity number 1187158

Accounts

**CELESTIAL CHURCH OF CHRIST
FORTRESS OF COMFORT PARISH**

ANNUAL RETURN FOR YEAR END 31ST of December 2023.



CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

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CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Legal and administrative information

Trustees

Mr Michael Oluwafemi Adewuyi

Chairperson.

Mrs Sarah Temitope Smith

Mrs Celestina Oluyemi Fadiora

Mrs Blessing Adedolapo Adams

Address

26 Cobden Street, Salford M6 6WG

Charity Registration number

1187158

Independent Examiners

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

Bankers

Cashplus Bank

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Report of the Trustees for the Year Ended 31st December 2023

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2023.

Structure, Governance and Management

Objectives and Activities

The objects of the Celestial Church of Christ Fortress of Comfort Parish are to propagate the name of Our Lord Jesus Christ.

There have been no changes in objectives since the last annual report.

Christian Counselling, Advice and Information

In propagating the name of Our Lord Jesus Christ, the parish engaged in evangelism, prayer sessions, spiritual counselling, advice and information to the general public during regular weekly services. These extend to assisting members and non-members in housing and financial needs, the provision of regular 'Health Check' for all to attend and discuss their health problems and have medical check-up with volunteer Doctors and Nurses. This forum has been very helpful in dictating early symptoms of sicknesses and illnesses and referring the affected to hospitals for treatment and cure.

Financial assistance for charitable objects

The parish donated generously to many individuals in need, such as destitute, the disabled and the sick in our society. We also rendered financial support to various organisations in support of their own humanitarian and charitable activities

Other Charitable activities

Other charitable activities include; spreading the Word of God among all nations and announcing the good news of the Kingdom of God to the poor in spirit. This was done through our Spiritual Worship which are open to the general public, revivals, healings and evangelism which are conducted to stimulate spiritual awareness among the people, seminars and symposia which are organised for people to know and understand more about the Word of God

Financial Sources

The church income comes mainly from the weekly tithes and church building funds, other church contributions such as thanksgiving, annual conference, travel and music funds.

The Building Repair Project

During the year under review, the church continued the work on the repair and maintenance of the church building.

Statement of Trustees' responsibilities

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).

The Board of Trustees has overall responsibility for ensuring 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.

Statement of disclosure of information to independent examiner

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Report of the Trustees for the Year Ended 31st 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 2 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.

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:

Mr Michael Adewuyi
Chairperson/Trustee

10/05/2024

Independent Examiner's Report for the Year Ended 31st December 2023

I report on the financial statements of the charity for the year ended 31 December 2023 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act).
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state 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 Group/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 no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

SOLOMON ALLISTAR (MAAT)

Dated: 10/05/2024

Statement of financial activities for the year ended 31st December 2022.

	Unrestricted	Restricted	Unrestricted	Restricted
	2023	2023	2022	2022
Notes	£	£	£	£
Incoming Resources				
General offerings	25,474.66	-	26,392.00	-
Gift Aid	4,209.68	-	4,181.82	-
Grants	-	-	-	-
Total Incoming Resources	29,684.34	-	30,573.82	-
Resources expended				
Direct charitable expenditure	27,239.34	-	28,152.00	-
Governance costs	420.00	-	420.00	-
Total resources expended	27,659.34	-	28,572.00	-
Movement in total fund for the year – Net income / (expenditure) for the year				
Net Gain (Loss) on investment	2,025.00	-	2,001.82	-
Fund Bal b/f	2,025.00			
Fund Bal c/f	2,001.82	-	2,001.82	-

Balance sheet as of 31st December 2023

Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS				
Tangible assets		13,685.12	-	17,106.40
CURRENT ASSETS	-	-	-	-
Debtors	-	-	3,600.00	-
Cash at bank/in hand	2,025.00	-	2,375.00	
				5,975.00
CREDITORS amounts falling due within one year	1,050.00		1,255.00	-
			-	
NET CURRENT ASSETS		975.00	-	4,720.00
TOTAL ASSETS LESS CURRENT LIABILITIES		12,710.12		21,826.40
NET ASSETS		12,710.12	-	21,826.40
CHARITY FUNDS				
Unrestricted funds		12,710.12	21,826.40	
Restricted funds				
TOTAL FUNDS		12,710.12	21,826.40	

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:

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.

The funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds earmarked by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Endowment funds - these are funds that represent assets which must be held permanently by the charity. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included in unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

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
	£	£
Depreciation	<u>3,421.28</u>	<u>4,2760</u>

5 Taxation

The charity is exempt from corporation tax on its charity.

6 Tangible fixed assets

	Equipment Fixtures and fittings £	Total £
Cost:		
At 1 January 2023	17,106	17,106
Additions	-	-
At 31 December 2023	17,106	17,106
Depreciation		
At 1 January 2023		
Provision for year	3,421	3,421
At 31 December 2023	3,421	3,421
NET BOOK VALUE	13,685	13,685

7 Debtors

	2023 £	2022 £
Prepayment and loans	-	3,600

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Other Creditors	1,050	1,255

FORTRESS OF COMFORT PARISH, CELESTIAL CHURCH OF CHRIST

England & Wales - Charity number 1187158

Accounts

**CELESTIAL CHURCH OF CHRIST
FORTRESS OF COMFORT PARISH**

ANNUAL RETURN FOR YEAR END 31ST of December 2022.



CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

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CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Legal and administrative information

Trustees

Mr Michael Oluwafemi Adewuyi

Chairperson.

Mrs Sarah Temitope Smith

Mrs Celestina Oluyemi Fadiora

Mrs Blessing Adedolapo Adams

Address

26 Cobden Street, Salford M6 6WG

Charity Registration number

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Independent Examiners

Solomon Allistar (MAAT)
54 Carriocca Business Park,
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Bankers

Cashplus Bank

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Report of the Trustees for the Year Ended 31st December 2022

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2022.

Structure, Governance and Management

Objectives and Activities

The objects of the Celestial Church of Christ Fortress of Comfort Parish are to propagate the name of Our Lord Jesus Christ.

There have been no changes in objectives since the last annual report.

Christian Counselling, Advice and Information

In propagating the name of Our Lord Jesus Christ, the parish engaged in evangelism, prayer sessions, spiritual counselling, advice and information to the general public during regular weekly services. These extend to assisting members and non-members in housing and financial needs, the provision of regular 'Health Check' for all to attend and discuss their health problems and have medical check-up with volunteer Doctors and Nurses. This forum has been very helpful in dictating early symptoms of sicknesses and illnesses and referring the affected to hospitals for treatment and cure.

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Other Charitable activities

Other charitable activities include; spreading the Word of God among all nations and announcing the good news of the Kingdom of God to the poor in spirit. This was done through our Spiritual Worship which are open to the general public, revivals, healings and evangelism which are conducted to stimulate spiritual awareness among the people, seminars and symposia which are organised for people to know and understand more about the Word of God

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The church income comes mainly from the weekly tithes and church building funds, other church contributions such as thanksgiving, annual conference, travel and music funds.

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During the year under review, the church continued the work on the repair and maintenance of the church building.

Statement of Trustees' responsibilities

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).

The Board of Trustees has overall responsibility for ensuring 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.

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Statement of disclosure of information to independent examiner

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Report of the Trustees for the Year Ended 31st 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 2 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.

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:

Mr Michael Adewuyi
Chairperson/Trustee

27/09/2023

Independent Examiner's Report for the Year Ended 31st December 2022

I report on the financial statements of the charity for the year ended 31 December 2022 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act).
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether matters have come to my attention.

Basis of Independent Examiner's report

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Independent Examiner's statement

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

SOLOMON ALLISTAR (MAAT)

Dated: 27/09/2023

Statement of financial activities for the year ended 31st December 2022.

	Unrestricted 2022	Restricted 2022	Unrestricted 2021	Restricted 2021
Notes	£	£	£	£
Incoming Resources				
General offerings	26,392.00	-	10,902.31	-
Gift Aid	4,181.82	-	-	-
Grants	-	-	21,668.57	-
Total Incoming Resources	30,573.82	-	32,570.88	-
Resources expended				
Direct charitable expenditure	28,152.00	-	31,786.76	-
Governance costs	420.00	-	731.00	-
Total resources expended	28,572.00	-	32,517.76	-
Movement in total fund for the year – Net income / (expenditure) for the year				
Net Gain (Loss) on investment	2,001.82	-	53.12	-
Fund Bal b/f				
Fund Bal c/f	2,001.82	-	53.12	-

Balance sheet as of 31st December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets			17,106.40	-	17,583.00
CURRENT ASSETS					
Debtors		3,600.00	-	-	2,580.00
Cash at bank/in hand		2,375.00	-	-	102.86
			5,975.00		2,682.86
CREDITORS amounts falling due within one year			1,255.00	-	9,745.00
				-	-
NET CURRENT ASSETS			4,720.00	-	(7,062.14)
TOTAL ASSETS LESS CURRENT LIABILITIES			21,826.40		10,520.86
NET ASSETS			21,826.40	-	10,520.86
CHARITY FUNDS					
Unrestricted funds		21,826.40		10,520.86	
Restricted funds			-	-	-
TOTAL FUNDS		21,826.40		10,520.86	

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:

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.

The funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds earmarked by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Endowment funds - these are funds that represent assets which must be held permanently by the charity. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included in unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

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
	£	£
Depreciation	<u>4,276.60</u>	<u>4,396</u>

5 Taxation

The charity is exempt from corporation tax on its charity.

6 Tangible fixed assets

	Equipment Fixtures and fittings £	Total £
Cost:		
At 1 January 2022	17,583	17,583
Additions	3,800	3,800
At 31 December 20212	<u>21,383</u>	<u>21,383</u>
Depreciation		
At 1 January 2021		
Provision for year	4,277	4,277
At 31 December 2021	<u>17583</u>	<u>17583</u>
NET BOOK VALUE	<u>17,106</u>	<u>17,106</u>

7 Debtors

	2022 £	3,600 £
Prepayment and loans	<u>3,600</u>	<u>3,600</u>

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Other Creditors	<u>1,255</u>	<u>9,745</u>

FORTRESS OF COMFORT PARISH, CELESTIAL CHURCH OF CHRIST

England & Wales - Charity number 1187158

Accounts

**CELESTIAL CHURCH OF CHRIST
FORTRESS OF COMFORT PARISH**

ANNUAL RETURN FOR YEAR END 31ST of December 2021.



CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

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CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Legal and administrative information

Trustees

Mr Michael Oluwafemi Adewuyi

Chairperson.

Mrs Omotola Ibiyode

Mrs Sarah Temitope Smith

Mrs Celestina Oluyemi Fadiora

Mrs Blessing Adedolapo Adams

Address

26 Cobden Street, Salford M6 6WG

Independent Examiners

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

Bankers

Cashplus Bank

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Report of the Trustees for the Year Ended 31st December 2021

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2021.

Structure, Governance and Management

Objectives and Activities

The objects of the Celestial Church of Christ Fortress of Comfort Parish are to propagate the name of Our Lord Jesus Christ.

There have been no changes in objectives since the last annual report.

Christian Counselling, Advice and Information

In propagating the name of Our Lord Jesus Christ, the parish engaged in evangelism, prayer sessions, spiritual counselling, advice and information to the general public during regular weekly services. These extend to assisting members and non-members in housing and financial needs, the provision of regular 'Health Check' for all to attend and discuss their health problems and have medical check-up with volunteer Doctors and Nurses. This forum has been very helpful in dictating early symptoms of sicknesses and illnesses and referring the affected to hospitals for treatment and cure.

Financial assistance for charitable objects

The parish donated generously to many individuals in need, such as destitute, the disabled and the sick in our society. We also rendered financial support to various organisations in support of their own humanitarian and charitable activities

Other Charitable activities

Other charitable activities include; spreading the Word of God among all nations and announcing the good news of the Kingdom of God to the poor in spirit. This was done through our Spiritual Worship which are open to the general public, revivals, healings and evangelism which are conducted to stimulate spiritual awareness among the people, seminars and symposia which are organised for people to know and understand more about the Word of God

Financial Sources

The church income comes mainly from the weekly tithes and church building funds, other church contributions such as thanksgiving, annual conference, travel and music funds.

The Building Repair Project

During the year under review, the church continued the work on the repair and maintenance of the church building. A new carpet was laid on the whole ground floor and the church workers, side men and women's room was demarcated

Statement of Trustees' responsibilities

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).

The Board of Trustees has overall responsibility for ensuring 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.

Statement of disclosure of information to independent examiner

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Report of the Trustees for the Year Ended 31st December 2021

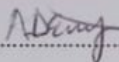
We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- 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.

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:



Mr Michael Adewuyi

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Independent Examiner's Report for the Year Ended 31st December 2021

I report on the financial statements of the charity for the year ended 31 December 2021 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act).
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state 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 Group/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 no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: _____

MICHAEL ALLSTAR (AAAT)

Dated: _____

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Statement of financial activities for the year ended 31st December 2021.

	Notes	Unrestricted 2021 £	Restricted 2021 £	Unrestricted 2020 £	Restricted 2020 £
Incoming Resources					
General offerings		10,902.31	-	32,218	-
Gift Aid		-	-	-	-
Grants		21,668.57	-	12,268	-
Total Incoming Resources		32,570.88	-	44,486	-
Resources expended					
Direct charitable expenditure		31,786.76	-	42,211	-
Governance costs		731.00	-	250	-
Total resources expended		32,517.76	-	42,461	-
Movement in total fund for the year – Net income / (expenditure) for the year					
Net Gain (Loss) on investment		53.12	-	2,275	-
Fund Bal b/f					
Fund Bal c/f		53.12	-	-	-

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Balance sheet as of 31st December 2021

	Notes	2021 £	202#1 £	2020 £	2020 £
FIXED ASSETS					
Tangible assets			17,583	-	-
CURRENT ASSETS					
Debtors		2580	-	-	-
Cash at bank		102.86	-	-	-
		2,682.86			
CREDITORS amounts falling due within one year		9745	-	-	-
				-	-
NET CURRENT ASSETS			(7,062.14)-	-	-
TOTAL ASSETS LESS CURRENT LIABILITES			10,520.86		
NET ASSETS			10,520.86	-	-
CHARITY FUNDS					
Unrestricted funds		10,520.86			
Restricted funs			-	-	-
TOTAL FUNDS		10,520.86			

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Notes to the Financial Statement for the Year Ended 31st December 2021

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:

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.

The funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds earmarked by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Endowment funds - these are funds that represent assets which must be held permanently by the charity. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included in unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

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

	2021	2020
	£	£
Depreciation	<u>17,583</u>	=

5 Taxation

The charity is exempt from corporation tax on its charity.

6 Tangible fixed assets

	Equipment Fixtures and fittings £	Total £
Cost:		
At 1 January 2021	12248	12248
Additions	5335	5335
At 31 December 2021	<u>17583</u>	<u>17583</u>
Depreciation		
At 1 January 2021		
Provision for year	4396	4396
At 31 December 2021	<u>17583</u>	<u>17583</u>
NET BOOK VALUE	<u>17,583</u>	<u>17,583</u>

7 Debtors

	2021 £	2020 £
Prepayment and loans	<u>2580</u>	<u>3250</u>

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Other Creditors	<u>9754</u>	<u>15498</u>

FORTRESS OF COMFORT PARISH, CELESTIAL CHURCH OF CHRIST

England & Wales - Charity number 1187158

Accounts

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

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CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Legal and administrative information

Trustees

Mr Michael Oluwafemi Adewuyi

Chairperson.

Mr Omotola Ibiyode

Mrs Sarah Temitope Smith

Mrs Celestina Oluyemi Fadiora

Mrs Blessing Adedolapo Adams

Address

26 Cobden Street, Salford M6 6WG

Independent Examiners

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

Bankers

Cashplus Bank

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Report of the Trustees for the Year Ended 31st December 2020

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2020.

Structure, Governance and Management

Objectives and Activities

The objects of the Celestial Church of Christ Fortress of Comfort Parish are to propagate the name of Our Lord Jesus Christ.

There have been no changes in objectives since the last annual report.

Christian Counselling, Advice and Information

In propagating the name of Our Lord Jesus Christ, the parish engaged in evangelism, prayer sessions, spiritual counselling, advice and information to the general public during regular weekly services. These extend to assisting members and non-members in housing and financial needs, the provision of regular 'Health Check' for all to attend and discuss their health problems and have medical check-up with volunteer Doctors and Nurses. This particular forum has been very helpful in dictating early symptoms of sicknesses and illnesses and referring the affected to hospitals for treatment and cure.

Financial assistance for charitable objects

The parish donated generously to many individuals in need, such as destitutes, the disabled and the sick in our society. We also rendered financial support to various organisations in support of their own humanitarian and charitable activities

Other Charitable activities

Other charitable activities include; spreading the Word of God among all nations and announcing the good news of the Kingdom of God to the poor in spirit. This was done through our Spiritual Worship which are open to the general public, revivals, healings and evangelism which are conducted to stimulate spiritual awareness among the people, seminars and symposia which are organised for people to know and understand more about the Word of God

Financial Sources

The church income comes mainly from the weekly tithes and church building funds, other church contributions such as thanksgiving, annual conference, travel and music funds.

The Building Repair Project

During the year under review, the church continued the work on the repair and maintenance of the church building.

Statement of Trustees' responsibilities

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).

The Board of Trustees has overall responsibility for ensuring 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.

Statement of disclosure of information to independent examiner

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Report of the Trustees for the Year Ended 31st December 2020

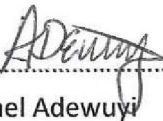
We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- 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.

Independent Examiner:

The Charity's independent examiner, Patsy Alexander MSC ACMA C/o Good to Give 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:


.....
Mr Michael Adewuyi

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Independent Examiner's Report for the Year Ended 31st December 2020

I report on the financial statements of the charity for the year ended 31 December 2018 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group/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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:
SOLOMON ALLISTAR (MAAT)

Dated:

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Statement of financial activities for the year ended 31st December 2020.

	Notes	Unrestricted 2020 £	Restricted 2020 £	Total Funds 2019 £	Total Funds 2019 £
Incoming Resources					
General offerings		32218	-	-	-
Gift Aid		-	-	-	-
Grants		12268	-	-	-
Total Incoming Resources		44486	-	-	-
Resources expended					
Direct charitable expenditure		42211	-	-	-
Governance costs		250	-	-	-
Total resources expended		42461	-	-	-
Movement in total fund for the year – Net income / (expenditure) for the year					
Net Gain (Loss) on investment		2275	-	-	-
Fund Bal b/f					
Fund Bal c/f		2275	-	-	-

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Balance sheet as at 31st December 2020.

	Notes	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Tangible assets			12248	-	-
CURRENT ASSETS		-	-	-	-
Debtors		3250	-	-	-
Cash at bank		2275	-	-	-
		5525			
CREDITORS amounts falling due within one year		15498	-	-	-
				-	-
NET CURRENT ASSETS			(9973)-	-	-
TOTAL ASSETS LESS CURRENT LIABILITES			2275		
NET ASSETS			2275	-	-
CHARITY FUNDS					
Unrestricted funds		2275			
Restricted funds					
			-	-	-
TOTAL FUNDS		2275			

CELESTIAL CHURCH OF CHRIST FORTRESS OF COMFORT PARISH

Notes to the Financial Statement for the Year Ended 31st December 2020

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, thanks giving, 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:

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.

The funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds earmarked by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Endowment funds - these are funds that represent assets which must be held permanently by the charity. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included in unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

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. The Vicar continued to receive his usual remuneration.

4 Net income resources

This is stated after charging

	2020	2019
	£	£
Depreciation	<u>12,248</u>	=

5 Taxation

The charity is exempt from corporation tax on its charity.

6 Tangible fixed assets

	Equipment Fixtures and fittings £	Total £
Cost:		
At 1 January 2020	15310	15310
Additions		
At 31 December 2020	15310	15310
Depreciation		
At 1 January 2020		
Provision for year	3062	3062
At 31 December 2020	12248	12248
NET BOOK VALUE	12248	12248

7 Debtors

	2020 £	2019 £
Prepayment and loans	3250	-

8 Creditors: amounts falling due within one year

	2020 £	2019 £
Professional fees	15498	-