

**Christ United Ministries International  
Manchester**

**Management Report and Accounts  
31/12/2024**

**Charity number: 1188065**

**Christ United Ministries International Manchester**  
**Management Report and Accounts 31/12/2024**  
**Contents**

	Page
Charity Information	1
Trustees Annual Report	2-4
Independent Examiner's Report	5-6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-10

**Christ United Ministries International Manchester**  
**Management Report and Accounts 31/12/2024**  
**Charity Information**

**Trustees:**

Lynns Tokee-Opitoke  
Matthew Dele Adetoyese Oluwajoba  
Godfried Okantey  
Sandrene Rose Elembo

**Bankers:**

Lloyds Bank Plc  
25 Gresham Street  
London  
EC2V 7HN

**Accountants and Independent Examiner:**

G A Harris & Co Ltd  
Brulimar House  
Jubilee Road  
Middleton  
Manchester  
M24 2LX

**Charity Number:**

1188065

**Christ United Ministries International Manchester  
Management Report and Accounts 31/12/2024  
Trustees Annual report**

The Trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the period ended 31/12/2024.

**Trustees:**

The following persons served as trustees during the period;

Lynns Tokee-Opitoke

Matthew Dele Adetoyese Oluwajoba

Godfried Okantey

Sandrene Rose Elembo

There is no chief executive officer and the day to day affairs of the charity are undertaken by Lynns Tokee-Opitoke one of the trustees.

All major decisions are taken collectively by the trustees and all of the trustees give of their time freely.

**Structure, Governance and Management:**

Christ United Ministries International Manchester is governed by a trust deed dated 19/02/2020. It was registered as a charity on 19/02/2020 and the charity number is 1188065.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

**Risk Review:**

The trustees have assessed the risks to which the charity is exposed, in particular those related to the operations and finances of the trust, and are satisfied that systems are in place to manage this.

**Objectives and Activities:**

The objects of the charity are:

1. The advancement of the Christian faith worldwide.
2. The relief of poverty.

**Christ United Ministries International Manchester**  
**Management Report and Accounts 31/12/2024**  
**Trustee's Annual report (continued)**

**Public Benefit:**

The trustees confirm that they have referred to the guidance contained in the Charity commission's general guidance to public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy.

**Grant Making Policy:**

The charity is funded by donations. The charity currently does not give out grants.

**Achievements and Performance:**

The charity's income was £21,106 during the period, and expended £17,721. This generated a surplus of £3,385. The surplus carried forward at the end of 31 December 2024 was £20,539.

There were no investments made during the period.

**Financial Review:**

The trustees feel that the charity was successful in meeting its aims.

The trustees would like to record their appreciation for all the financial support received from benefactors during the period.

**Reserves Policy:**

The trustees are satisfied that the balance of the unrestricted fund is at an acceptable level given the nature of revenue receipts against grants payable.

**Responsibilities of the Trustees:**

The trustees are responsible for preparing the trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UKGAAP).

**Christ United Ministries International Manchester**  
**Management Report and Accounts 31/12/2024**  
**Trustees Annual report (continued)**

Charity law requires the trustees to prepare financial statements for each financial year or period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing these financial statements, the trustees are required to;

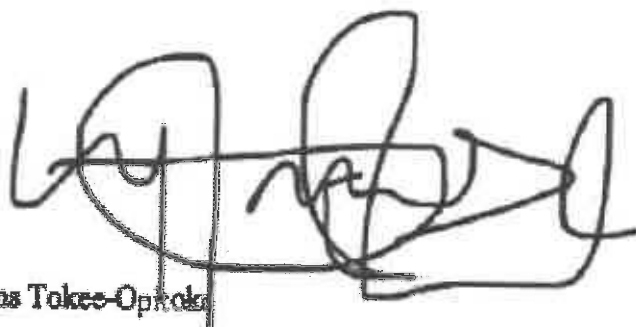
- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material disclosures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation;

The trustees are responsible for keeping proper accounting records that 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 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner:**

Mr G A Harris has been appointed as independent examiner for the ensuing period.

This report was approved by the board on 27<sup>th</sup> October 2025 and signed on behalf of the trustees

A large, stylized handwritten signature in black ink, appearing to read 'Lynne Tolke-Oppe', is written over a faint rectangular box.

**Lynne Tolke-Oppe**

27<sup>th</sup> October 2025

**Christ United Ministries International Manchester  
Management Report and Accounts 31/12/2024  
Independent Examiner's Report**

**Independent examiner's report to the trustees of Christ Followers International Church**

I report on the accounts of the charity for the period ending 31 December 2024, which are set out on pages 7 to 10.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 Commission. 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 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.

**Christ United Ministries International Manchester  
Management Report and Accounts 31/12/2024  
Independent Examiner's Report (continued)**

**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 Charities Act 2011; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act 2011 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 in order to enable a proper understanding of the accounts to be reached.



G A Harris FCA BA Hons.

Chartered Accountants & Registered Auditors

Brulimar House

Jubilee Road

Middleton

Manchester

M24 4LX

27<sup>th</sup> October 2025



CHRIST UNITED MINISTRIES INTERNATIONAL

**Statement Of Financial Activities  
For the year ended 31st December 2024**

	<i>Notes</i>	2024 Unrestricted Funds £	2023 Unrestricted Funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	21,106	22,617
<b>Total incoming resources</b>		<u>21,106</u>	<u>22,617</u>
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Resources expended on charitable activities		-	-
Governance costs	3	17,721	15,905
<b>Total resources expended</b>		<u>17,721</u>	<u>15,905</u>
<b>Surplus/ (deficit) for the year</b>		<u>3,385</u>	<u>6,712</u>

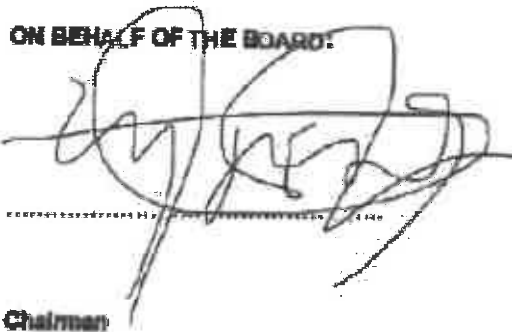
# CHRIST UNITED MINISTRIES INTERNATIONAL

## Balance sheet As at 31st December 2024

	Notes	2024 Unrestricted Funds £	2023 Unrestricted Funds £
<b>FIXED ASSETS</b>			
Tangible assets		-	-
<b>CURRENT ASSETS</b>			
Cash at bank		17,658	14,132
Debtors	5	3,361	3,382
<b>CREDITORS</b>			
Amounts falling due within one year	6	480	360
<b>NET CURRENT ASSETS</b>		20,539	17,154
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		20,539	17,154
<b>NET ASSETS</b>		20,539	17,154
<b>FUNDS</b>			
<b>Unrestricted funds:</b>			
General fund	7	20,539	17,154
<b>TOTAL FUNDS</b>		20,539	10,442

The financial statements were approved by the Board of Trustees on 27/10/25 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



Chairman

# CHRIST UNITED MINISTRIES INTERNATIONAL

## Notes to the Financial Statements For the year ended 31st December 2024

### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

#### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. VOLUNTARY INCOME

	2024 £
Donations received	14,053
Rent Received	3,600
Gift Aid	3,453
	<u>21,106</u>

### 3. GOVERNANCE COSTS

	2024 £
Charitable Expenditure	3,229
Rent & rates	9,361
Repairs and maintenance	377
Accountancy fees	480
Travel & accommodation expenses	2,248
Light & heat	833
Subscription	93
Sundry	398
Telephone & Fax	434
Printing postage and stationery	148
Legal and professional	120
	<u>17,721</u>

**CHRIST UNITED MINISTRIES INTERNATIONAL**

**Notes to the Financial Statements - continued  
For the year ended 31st December 2024**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2024.

**Trustees' expenses**

There were no trustees expenses paid in the year ended 31st December 2024.

**5. DEBTORS**

	2024
	£
Gift Aid reclaim	3,361
	<u>3,361</u>

**6. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024
	£
Accountancy accrual 31.12.24	480
	<u>480</u>

**7. MOVEMENT IN FUNDS**

	As at 01.01.2024	Surplus/ (deficit) in year	As at 31.12.24
<b>Unrestricted funds</b>			
General fund	17,154	3,385	20,539