

Charity No 1198524

**CHRIST APOSTOLIC CHURCH
CANAANLAND CLARION CALL PARISH**

**Annual Accounts
For period end 31 July 2023**

**G A Harris & Co Ltd
Chartered Accountants
& Registered Auditors
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX**

CHRIST APOSTOLIC CHURCH CANAANLAND CLARION CALL PARISH

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CHRIST APOSTOLIC CHURCH CANAANLAND CLARION CALL PARISH

**REFERENCES AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JULY 2023**

General Overseer	Clara Oluyemi Nubi
Trustees	Aderiyike Akinola Temitop Opeyemi Ayilara Richardson Nubi Dada Adebisi Akintayo
Charity registration no	1198524
Principal office	Kershaw Lane Audenshaw MANCHESTER M34 5PN
Independent Examiner	Gary Harris G A Harris & Co Ltd Chartered Accountants Jubilee Road Middleton M24 2LX

TRUSTEES' REPORTS FOR THE YEAR ENDED 31 JULY 2023

The Trustees present their annual report together with the financial statements of Christ Apostolic Church Canaanland Clarion Call Parish (the charity) for the year ended 31 July 2023. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "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 16 July 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The church is constituted under a Trust Deed dated 5th April 2022.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are appointed and co-opted under the terms of the Trust deed.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

The induction process for any newly appointed member of the Trustees comprises an initial meeting with the Chair and other Trustees, followed by a series of short meetings with the Minister in Charge on the powers and responsibilities of the Trustees.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The church is organised so that the trustees meet regularly to manage its affairs. The day to day administration of the church is managed by the parish pastor and volunteers.

e. RISK MANAGEMENT

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

f. RELATED PARTY RELATIONSHIPS

Christ Apostolic Church Canaanland Clarion Call Parish, is a member of Christ Apostolic Church Wardwhite Nigeria, which has parishes all over the world.

g. GRANT MAKING POLICY

The church supports visiting ministers of the gospel both within and outside the United Kingdom.

The church supports other charities and missionary that shares its objects in advancement of Christian faith and relief of poverty. The church gives occasional grants to congregational members who are in need.

CHRIST APOSTOLIC CHURCH CANAANLAND CLARION CALL PARISH

**TRUSTEES' REPORTS (continued)
FOR THE YEAR ENDED 31 JULY 2023**

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

The objectives of the church are:

- The advancement of the Christian faith worldwide
- The relief of poverty.
- Help the youth stay away from drugs and gangs

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

The church has adopted the following strategies for achieving the above objectives:

- free lunch every first Sunday of the month
- Mathematics and Science support in the community for children aged between 4-16.
- Counseling and support for married couples and widows.
- support for other charities and events with similar objectives.
- social action initiatives in the community

c. ACTIVITIES FOR ACHIEVING OBJECTIVES

The main activities of the church are as follows:

- Sunday service
- Sunday school for all ages of children
- Saturday Bible Studies and house fellowships at various centers

d. VOLUNTEER MANAGEMENT

The church is grateful for the unstinting efforts of its volunteers who are involved in service provision, office work and administration.

e. INVESTMENT POLICY AND PERFORMANCE

The trustees have decided that at present, funds should be retained in bank. Any change in such banking arrangements should be agreed by the board. As far as possible, funds will be retained in interest bearing accounts.

f. VULNERABLE BENEFICIARIES

The church works with vulnerable groups including children and make sure users are safe and protected from harm. Volunteers, employees and trustees have the right checks and assessments before they can work with a church. Safeguards are in place to protect vulnerable people from abuse, and prevent abuse happening in the first place.

g. CONFLICT OF INTERESTS

No trustee is in a position where their duty as a trustee will conflict with any personal interest they may have.

h. COMPLAINTS HANDLING

We are committed to ensuring that people have all necessary support required to make a complaint. Complaints are accepted verbally or in writing, and can be formal or informal.

Anyone wishing to make a complaint will be provided with a Complaints Handling Statement, which summarises how a complaint about our service can be made.

CHRIST APOSTOLIC CHURCH CANAANLAND CLARION CALL PARISH

**TRUSTEES' REPORTS (continued)
FOR THE YEAR ENDED 31 JULY 2023**

ACHIEVEMENTS AND PERFORMANCE

a. REVIEW OF ACTIVITIES

The church undertook the following activities:

- 1 The running of a vibrant youth program that has taken young people out of drugs and gangs.
2. Prayer Conference
3. Free lunch every first Sunday of the month
4. Community Activities to support people

CHRIST APOSTOLIC CHURCH CANAANLAND CLARION CALL PARISH

TRUSTEES' REPORTS (continued) FOR THE YEAR ENDED 31 JULY 2023

FINANCIAL REVIEW

a. RESERVES POLICY

Members of the church have been generous this year. The statement of the financial activities shows a surplus for the year of £42,485.

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the church should be 3 months of annual expenditure. At this level, the trustees feel that they would be able to continue the current activities of the church in the event of a significant drop in funding.

b. PRINCIPAL FUNDING

This is provided mainly through voluntary tithes and offerings by the church members.

PLANS FOR THE FUTURE

a. FUTURE DEVELOPMENTS

To continue helping young people make the right path in life.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

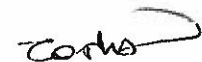
We would also like to establish a well equipped children's church within the parish so that the children can be in a comfortable environment. Train the volunteers and ministers through various courses and seminars in order to well-equipped workforce.

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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. They 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.

This report was approved by the Trustees on 27th September 2022 and signed on their behalf, by:



Mrs Clara Nubi

CHRIST APOSTOLIC CHURCH CANAANLAND CLARION CALL PARISH

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JULY 2023**

I report on the accounts for the Year Ended 31 July 2023 set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 required.

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 the 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 statements 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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 accounts to be reached .


.....
Gary A Harris

G A Harris & Co Ltd
Chartered Accountants
& Registered Auditors
Brillmar House
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Middleton
Manchester
M24 2LX

Date: 27th September 2023

CHRIST APOSTOLIC CHURCH CANAANLAND CLARION CALL PARISH

**Statement Of Financial Activities
For the period ended 31st July 2023**

	<i>Notes</i>	2023 Unrestricted Funds £
INCOMING RESOURCES		
Incoming resources from generated funds Income	2	61,091
Total incoming resources		<u>61,091</u>
RESOURCES EXPENDED		
Charitable activities		
Resources expended on charitable activities	3	4,030
Governance costs	4	14,576
Total resources expensed		<u>18,606</u>
Interest Payable		
Surplus/ (deficit) for the year		<u>42,485</u>

The notes form part of these financial statements

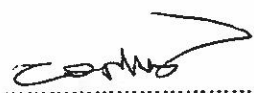
CHRIST APOSTOLIC CHURCH CANAANLAND CLARION CALL PARISH

**Balance sheet
As at 31st July 2023**

	<i>Notes</i>	2023 Unrestricted Funds £
FIXED ASSETS		
Tangible assets	9	<u>-</u>
CURRENT ASSETS		
Cash at bank		32,785
Debtors	6	10,300
CREDITORS		
Amounts falling due within one year	7	600
NET CURRENT ASSETS		<u>42,485</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>42,485</u>
CREDITORS		
Amounts falling due after more than one year	10	-
NET ASSETS		<u><u>42,485</u></u>
FUNDS		
Unrestricted funds:		
General fund	8	42,485
TOTAL FUNDS		<u><u>42,485</u></u>

The financial statements were approved by the Board of Trustees on 27/09/2023 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



Mrs Clara Nubi

Chairman

The notes form part of these financial statements

CHRIST APOSTOLIC CHURCH CANAANLAND CLARION CALL PARISH

Notes to the Financial Statements For the period ended 31st July 2023

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.

Tangible Fixed Assets

Tangible fixed assets are measured at cost less accumulative depreciation and any cumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Motor Vehicles	25% reducing balance
Computers & Equipment	20% reducing balance

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

	2023 £
Donations received	51,091
Gift aid reclaim	10,000
	<u>61,091</u>

CHRIST APOSTOLIC CHURCH CANAANLAND CLARION CALL PARISH

**Notes to the Financial Statements - continued
For the period ended 31st July 2023**

3. CHARITABLE ACTIVITIES COSTS

	Direct costs
	2023 £
Donations	3,220
Event	810
Resources expended on charitable activities	<u>4,030</u>

4. GOVERNANCE COSTS

	2023 £
Rent & rates	7,850
Postage, stationery & software	92
Repairs and maintenance	386
Legal & Professional	1,500
Travel & accomodation expenses	279
Accountancy	600
Heat and electricity	714
Entertainment	911
Subscription	144
Food	1,330
Honorarium	670
Sundry	100
	<u>14,576</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2023

Trustees' expenses

There were no trustees expenses paid in the year ended 31st July 2023

CHRIST APOSTOLIC CHURCH CANAANLAND CLARION CALL PARISH

**Notes to the Financial Statements - continued
For the period ended 31st July 2023**

6. DEBTORS

		2023 £
Gift Aid reclaim	2023	10,000
Loan to member		300
		<u>10,300</u>

7. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £
Accountancy	600
	<u>600</u>

8. MOVEMENT IN FUNDS

	As at 31.07.22	Surplus/ (deficit) in year	As at 31.07.23
Unrestricted funds			
General fund	-	42,485	42,485

9. TANGIBLE FIXED ASSETS

	Computers & Equipment £	Motor Vehicles £	Total £
Cost			
At 1st August 2022			-
Additions			-
At 31st July 2023	-	-	-
Depreciation			
At 1st August 2022			-
Charge for the year			-
At 31st July 2023	-	-	-
Net book value			
At 31st July 2023	-	-	-

10. CREDITORS : AMOUNTS FALLING DUE AFTER ONE YEAR

	2023 £
Bank loans	-

