

Charity Commission Registered number: 1198698

SIMPLE CHRISTIANITY

Report and Financial Statements

For the Year ended 30 APRIL 2024

**SIMPLE CHRISTIANITY
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

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**SIMPLE CHRISTIANITY
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES

MOJAN FARINTO
ESEOGHENE OKHUAKHUA
VANDROSS FARINTO
ADEMOLA ISREAL

REGISTERED OFFICE

159 ALCOCK CRESCENT
CRAYFORD
DARTFORD
DA1 4FW

BANKERS

HSBC UK

EXAMINER

AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS

CHARITY COMMISSION REGISTERED NUMBER
1198698

SIMPLE CHRISTIANITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements for the year ended 30 APRIL 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the Charity. The Charity is governed by CIO.

PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY

The principal objective of the charity is to advance the Christian faith for the benefit of the public through community outreach, pastoral care, and producing and/or distributing literature on the Christian faith to enlighten others about the Christian religion.

THE MAIN ACHIEVEMENTS OF THE ORGANISATION DURING THE PERIOD WERE:

1. The charity remained in good standing with all regulatory requirements, ensuring transparency and compliance with relevant authorities.
2. Despite the absence of new projects, the organization successfully maintained its financial position, preserving funds for future endeavours. The charity ensured that its resources, infrastructure, and policies remain intact, allowing for a smooth transition into active operations when opportunities arise.

SIMPLE CHRISTIANITY
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 30 APRIL 2024

PLANS FOR THE FUTURE

We intend to continue to elevate people from poverty.

INCOME GENERATION

The charity was able to raise £50 during the year ended 30th April 2024. This includes contributions from both the trustees and non-trustees.

RISKS

The factors that may affect the Charity's delivery of its objectives include:

- a) Reputation of Charity and the relationship with the community.
- b) Ability to generate enough funds to successfully complete the identified projects for the charity.

SIMPLE CHRISTIANITY produces an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. SIMPLE CHRISTIANITY has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

RESERVES POLICY

The Charity aims to build reserve which will enable it to meet its average annual operational need. The Trustees review the reserves held by the Charity on a regular basis to ensure that an appropriate level of funds is held to meet the above policy of the Charity going forward.

SIMPLE CHRISTIANITY

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 30 APRIL 2024

GOVERNANCE AND INTERNAL CONTROL

A Board of Trustees governs the Charity. At 30 April 2024, the Board had a membership of four people.

The Board meets quarterly a year to agree key policy decisions, set the strategy for the charity and oversee its performance. At present the Board has committee members who are responsible for the day-to-day activities of the charity. None of the committee members is being remunerated.

All Trustees receive the handbook for Trustees provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this the Charity follows the code of practice for governance produced by the Governance Hub.

Company law requires the Trustees to prepare financial statements for each financial year, which comply with the Charities Act 1993 as amended

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees;
- Regular consideration by the Trustees of financial results, in particular variance from budget; and
- Delegation of authority and segregation of duties.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

SIMPLE CHRISTIANITY

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 30 APRIL 2024

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 30 April 2024. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

VANDROSS FARINTO on behalf of the trust.

Trustee

28th February 2025

Independent Examiner's Report to the Trustees of SIMPLE CHRISTIANITY

I report to the trustees on my examination of the accounts of the SIMPLE CHRISTIANITY Trust for the year ended 30 April 2024, which are set out on pages 9 to 13.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS

28th February 2025

SIMPLE CHRISTIANITY

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account) FOR THE YEAR ENDED 30th APRIL 2024

		Un- restricted funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Notes				
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	1	50	-	50	22,002
TOTAL INCOMING RESOURCES		50	-	50	22,002
RESOURCES EXPENDED					
Charitable activities	2	60	-	60	21,397
Governance	3	300	-	300	300
TOTAL RESOURCES EXPENDED		360	-	360	21,697
Net income/(outgoing) resources		(310)	-	(310)	305
Total funds brought forward		-	-	-	-
Total funds carried forward	-	310	-	310	305

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

SIMPLE CHRISTIANITY
BALANCE SHEET AS AT 30 APRIL 2024

	Notes	£	2024 Total £	2023 Total £
CURRENT ASSETS				
Cash at bank and in hand	4		95	606
			<u>95</u>	<u>606</u>
Current Liabilities				
Creditors: amounts falling due within one year	5		300	300
Net Current assets/(Liabilities)			<u>- 205</u>	<u>306</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>- 205</u></u>	<u><u>306</u></u>
FINANCED BY:				
Unrestricted funds	7		- 205	306
TOTAL FUNDS			<u><u>- 205</u></u>	<u><u>306</u></u>

For the year ending 30 April 2024, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

VANDROSS FARINTO on behalf of the trust.
Trustee

28th February 2025

SIMPLE CHRISTIANITY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2024

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

Cash flow statement

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under 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. Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

SIMPLE CHRISTIANITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 April 2024

Note 1. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
General Donations	50	-	50	22,002
	<u>50</u>	<u>-</u>	<u>50</u>	<u>22,002</u>

Note 2. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Bank charges	60	-	60	80
Charity		-	-	12,251
Advertisement		-	-	240
Printing & stationery		-	-	4,650
Courier services		-	-	4,175
	<u>60</u>	<u>-</u>	<u>60</u>	<u>21,397</u>

Note 3. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Accountancy	300	-	300	300
	<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>

Note 4. Cash at bank and in hand

	2024 £	2023 £
Cash at bank	95	606
Cash at hand	-	-
	<u>95</u>	<u>606</u>

Note 5. Creditors: amounts falling due within one year

	2024 £	2023 £
This is made up as follows:		
Accountancy Fees	300	300
	<u>300</u>	<u>300</u>

Note 6. Movement in funds

	Opening balance £	Incoming resources £	Resources expended £
Unrestricted funds			
Charity's fund	-	50	(360)
	<u>-</u>	<u>50</u>	<u>(360)</u>

Note 7 Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Cash at bank and in hand	95	-	95	606
Other net assets (liabilities)	- 300	-	- 300	300
	<u>- 205</u>	<u>-</u>	<u>- 205</u>	<u>306</u>

Note 8. TRUSTEES REMUNERATION

The Trustees did not receive any emoluments during the year 2023-2024

Note 9. As a company, SIMPLE CHRISTIANITY is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its objects. No tax charges have arisen in the Company.

Note 10. Control

The ultimate controlling parties are the trustees' as stated on page 2.

Note 11. TAXATION

SIMPLE CHRISTIANITY is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.