Registered Charity Number: 1198738

THE LORD OUR RIGHTEOUSNESS MINISTRIES HOUSE OF HOLINESS (JEREMIAH 23:6)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Prepared By:

SF Accountant Limited

The Generator Business Centre

Unit 20, 95 Miles Road, Mitcham, Surrey CR4 3FH

INFORMATION OF THE FINANCIAL STATEMENTS

MANAGEMENT COMMITTEE

Chairman: Mrs. Edith Obazee

Trustees: Ms. Grace Chinwe Opara Johnson
Mrs. Eunice Benson

Address: Groundwork Building, Shaw Road
Oldham, Manchester
OL1 4AW

Independent Examiner:

SF Accountant Limited

The Generator Business Centre

Unit 20, 95 Miles Road, Mitcham, Surrey CR4 3FH

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REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31st March 2025

The Executive Committee has the pleasure in presenting their report and the Financial Statements reviewed by the independent examiner for the year ended 31st March 2025.

GOVERNING

The organisation is managed by Executive Committee according to the organisation's constitution, elected by the general members to oversee the overall activities and to monitor the day to day running of the organisation.

OBJECTIVES

The main objectives of the organisation are as follows:

The advancement of the Christian faith for the benefit of the public in Greater Manchester and in accordance with the statement of faith, through the holding of prayer meetings, religion education, the celebration of religious festivals, outreach, and pastoral care in the community.

THE MANAGEMENT COMMITTEE

The Management committee who serve the Charity during the year were as follows:

Chairman: Mrs. Edith Obazee

Trustees: Ms. Grace Chinwe Opara Johnson
Mrs. Eunice Benson

STATEMENTS OF RESPONSIBILITIES OF THE EXECUTIVE COMMITTEE

Law applicable to charities in England & Wales requires the Committee to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities during the year of its financial position at the end of the year which is 12 months. In preparing those financial statements, the Committee is required to:

1. Select suitable accounting policies and apply them consistently;
2. Make judgments and estimates that are reasonable and prudent;
3. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Committee is responsible for keeping 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 prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

According to the provisions of the Charities Act 1993, the Committee has agreed that an audit is not required for this financial year. However, due to provisions of the same act an independent examiner is required.

SF Accountant Limited will be appointed as an independent examiner for the ensuing year.

APPROVAL

This report was approved by the Executive Committee on 12th December 2025 and signed on their behalf

…….. (Chairman)

INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED FINANCIAL STATEMENTS TO THE EXECUTIVE COMMITTEE

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year under section 144 of 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 applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and

to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or

- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.
- 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.

…….

SF Accountant Limited

The Generator Business Centre

Unit 20, 95 Miles Road, Mitcham, Surrey CR4 3FH

Dated: 12/12/2025

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st March 2025

Receipts	**Un-restricted**	**Restricted**	**Total**	**2024**
	£	**£**	**£**	**£**
Donation received	9,942		9,942	8,978
Total	**9,942**	**-**	**9,942**	**8,978**
Less: Payments				
Misc. Expenses	9,626	-	9,626	8,775
Total	**9,626**		**9,626**	**8,775**
Excess of Income over Expenditure (deficit)	**316**	**-**	**316**	**203**

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31st March 2025

	NOTE	2025 £££	2024 £££
Current Assets			
Cash at Bank (Current account)		407	91
Prepayment			
Current Liabilities			
Amount failing due within one year		-	-
Net Current Assets / (Liabilities)			
Net Assets		**407**	**91**
Funds:			
Reserve B/FWD		91	(112)
Surplus/deficit		316	203
Total Funds		**407**	**91**

…….. ……..

(Chairman) (Trustee)

FOR THE YEAR ENDED 31st March 2025
NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

The financial statements have been compiled in accordance with the general directions given by the Charity Commission and with the Statements of recommended Practice.

a. Basis of Accounting

The accounts have been prepared under the historical cost convention of accounting.

b. Grants

Revenue grants are credited to the Income and Expenditure account on a receivable basis.

c. Donations

Donations are recorded on a receipt basis.

d. Depreciation

No Depreciation to be charged on Fixtures and Fittings and Building Construction.