

**CELESTIAL CHURCH OF CHRIST NEW JERUSALEM NORTH WEST**

**TRUSTEES' REPORT AND ACCOUNTS**

**YEAR ENDED 31ST DECEMBER 2023**

**CHARITY REGISTRATION NO: 1199218**

**CELESTIAL CHURCH OF CHRIST NEW JERUSALEM NORTH WEST  
FINANCIAL STATEMENTS  
YEAR ENDED 31ST DECEMBER 2023**

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**CELESTIAL CHURCH OF CHRIST NEW JERUSALEM NORTH WEST  
LEGAL AND ADMINISTRATIVE INFORMATION  
YEAR ENDED 31ST DECEMBER 2023**

CHARITY REGISTRATION NUMBER: 1199218

REGISTERED OFFICE: Bridgefoot Forge, Off Ladysmith Avenue,  
Ashton in Makerfield, Wigan  
Greater Manchester  
WN4 9DB

TRUSTEES: Owolabi Simeon Oni  
Temitope Oni

INDEPENDENT EXAMINER Sigmez Accountants Ltd  
192 Varley Street  
Manchester  
M40 7EJ

**CELESTIAL CHURCH OF CHRIST NEW JERUSALEM NORTH WEST  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, CIO adopted on 08 June 2022.

### **Risk management**

The Board of Trustees is ultimately responsible for the system of internal control and for reviewing its effectiveness. However, such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives, and can only provide reasonable and not absolute assurance against material misstatement of loss.

The Board has reviewed the effectiveness of the system of internal control. In particular, it has reviewed and updated the process for identifying and evaluating the major risks affecting the business and the policies and procedures by which these risks are managed.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and Aims**

The Charity's objects are, for the benefit of the public:-

The objects of the CIO are for the benefit of the public which include: to advance the Christian religion for the benefit of the public in particular but not exclusively 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 Christian religion, providing pastoral care and outreach work.

### **Significant activities**

The Charity had a very fruitful year and has been compliant in the execution of its public benefit responsibilities. We continue to encourage people to join the church freely for spiritual worship and engage in its social functions.

In the planning of activities for the year, and having given due consideration to the Charity Commission's guidance on public benefit, and the specific guidance on charities for the advancement of religion in particular, the Charity has been committed in its efforts of advancing the objectives of Church in general and in providing welfare for members and the wider community who are facing hardship.

### **Volunteers**

The church is assisted by a team of volunteers. These volunteers work in various capacities from ministers to cleaners and are critical to the smooth running of the Church.

### **Reserve Policy**

The church's policy is to transfer money from the unrestricted collections to a savings account towards the part-financing and acquisition of a place of worship for the church in the future.

## **FINANCIAL REVIEW**

The Trustees have implemented robust budgetary controls to monitor costs in an effort to continue to deliver its service in the future.

During the year the Trustees continued to place emphasis on financial management to ensure that the funds within the organisation are properly managed.

**CELESTIAL CHURCH OF CHRIST NEW JERUSALEM NORTH WEST  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST DECEMBER 2023**

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) 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, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity's 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 is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 09 October 2024 and signed:

ON BEHALF OF THE BOARD:



..

**Owolabi Oni**

**REPORT OF THE INDEPENDENT EXAMINER  
CELESTIAL CHURCH OF CHRIST NEW JERUSALEM NORTH WEST  
YEAR ENDED 31ST DECEMBER 2023**

I report on the accounts for the year ended 31st December 2023 set out on pages five to nine.

**Respective responsibilities of trustees and examiner**

The Charity's Trustees (who are also the Directors for the purposes of Company Law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an independent examination is required. Having satisfied myself that the charity is not subject to audit under company 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 the independent examiners 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

**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 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.



**Omowunmi Shitta, FCCA**

Sigmezz Accountants Ltd  
Business and Charity Advisors  
192 Varley Street  
Manchester  
M40 7EJ

Date: 09 October, 2024

**CELESTIAL CHURCH OF CHRIST NEW JERUSALEM NORTH WEST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31ST DECEMBER 2023**

		<b>Unrestricted Funds</b>	
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>	<b>Notes</b>		
<i>Incoming resources from generated funds</i>			
Tithes and Offerings	2	<u>21,985</u>	11,060
<b>TOTAL INCOME</b>		<b><u>21,985</u></b>	<b><u>11,060</u></b>
<b>RESOURCES EXPENDED</b>			
Charitable Activities	3	(8,910)	(1,200)
Support Cost	4	(10,420)	(8,580)
Governance Cost	5	(450)	-
<b>TOTAL RESOURCES EXPENDED</b>		<b><u>(19,780)</u></b>	<b><u>(9,780)</u></b>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		<b><u>2,205</u></b>	<b><u>1,280</u></b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Funds brought forward - Unrestricted</b>		<u>1,280</u>	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>£3,485</u></b>	<b><u>£1,280</u></b>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2023 other than those included in the statement of financial activities.

The notes on pages 7 to 9 form part of these accounts.

**CELESTIAL CHURCH OF CHRIST NEW JERUSALEM NORTH WEST  
BALANCE SHEET  
YEAR ENDED 31ST DECEMBER 2023**

	<u>Notes</u>	<u>2023</u>	<u>2022</u> £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		3,485	1,280
 <b>Net Current Assets</b>		 <u>3,485</u>	 <u>1,280</u>
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		 <u>£3,485</u>	 <u>£1,280</u>
 <b>FUNDS:</b>			
Unrestricted Funds	6	<u>3,485</u>	<u>1,280</u>
Total funds		<u>£3,485</u>	<u>£1,280</u>

The financial statements were approved by the Board of Trustees on 09 October, 2024 and were signed on its behalf by:



.....  
**Mr Owolabi Oni - Trustee**

The notes on pages 7 to 9 form part of these accounts.



**CELESTIAL CHURCH OF CHRIST NEW JERUSALEM NORTH WEST  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST DECEMBER 2023**

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements have been prepared 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) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Church meets the definition of a public benefit entity under FRS 102.

### **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.

Donations and other incoming resources - Income from tithes of the network churches in the forum when these are receivable.

### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

#### **Charitable activities**

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

### **Governance costs**

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

### **Taxation**

The charity is exempt from corporation 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. Restrictions arise 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.

### **Tangible fixed assets**

There are no fixed assets for the charity in the year under review.

**CELESTIAL CHURCH OF CHRIST NEW JERUSALEM NORTH WEST**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST DECEMBER 2023**

<b>2. VOLUNTARY INCOME</b>	<b><u>2023</u></b>
	<b>£</b>
<b>Unrestricted funds</b>	
Donations received	<u>21,985</u>
Total incoming resources	<b><u>21,985</u></b>

**3. Costs of charitable activities by fund type**

<b>Unrestricted funds</b>	
Charitable Activities	8,910
Support costs	<u>10,420</u>
	<b><u>19,330</u></b>

<b>4. Support Cost (Management Cost)</b>	<b><u>10,420</u></b>
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**5. Other costs**

Governance	<b><u>450</u></b>
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**6. MOVEMENTS IN FUNDS**

	<u>Incoming</u> <u>Resources</u>	<u>Resources</u> <u>Expended</u>	<u>Movement in</u> <u>Funds</u>
<b>Unrestricted Funds</b>			
General fund for the year	£21,985	£19,780	£2,205
General fund brought forward	<u>£11,060</u>	<u>£9,780</u>	<u>£1,280</u>
<b>Total funds</b>	<b><u>£33,045</u></b>	<b><u>£29,560</u></b>	<b><u>£3,485</u></b>

**CELESTIAL CHURCH OF CHRIST NEW JERUSALEM NORTH WEST  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST DECEMBER 2023**

**7. EXTRA ORDINARY EVENT**

There are no extra ordinary event.

**8. TRUSTEES REMUNERATION AND BENEFITS**

**Trustees' expenses**

During the year, no Trustee received any remuneration as a result of their service to the charity as trustees.

**CELESTIAL CHURCH OF CHRIST NEW JERUSALEM NORTH WEST  
INCOME AND EXPENDITURE  
YEAR ENDED 31ST DECEMBER 2023**

	<u><b>2023</b></u>	<u><b>2022</b></u>
	<b>£</b>	<b>£</b>
<b>Incoming Resources:</b>		
<b>Voluntary income:</b>		
Tithes and Offerings	21,985	<u>11,060</u>
<b>Total incoming resources</b>	<u><b>21,985</b></u>	<u><b>11,060</b></u>
<b>RESOURCES EXPENDED:</b>		
<b>Charitable activities:</b>		
Ministry Expenses	8,910	<u>1,200</u>
	<u><b>8,910</b></u>	<u><b>1,200</b></u>
<b>SUPPORT COSTS: MANAGEMENT</b>		
Rent	6,600	6,600
Light & Heat	2,480	1,140
Transport	680	530
Maintenance and Repairs	440	200
Stationaries	<u>220</u>	<u>110</u>
	<u><b>10,420</b></u>	<u><b>8,580</b></u>
<b>FINANCE</b>		
Bank Charges	<u>0</u>	<u>0</u>
<b>GOVERNANCE COSTS</b>		
Accountancy Fees	<u>450</u>	<u>0</u>
<b>Total resources expended</b>	<u><b>19,780</b></u>	<u><b>9,780</b></u>
<b>Net expenditure</b>	<u><b>£2,205</b></u>	<u><b>£1,280</b></u>