

CELESTIAL CHURCH OF CHRIST HOLY THRONE OF GOD

England & Wales · Charity number 1200269

Details

| | |
|-------------|---|
| Other names | CELESTIAL CHURCH OF CHRIST GREATER JERUSALEM MANCHESTER |
| Status | Registered |
| Legal form | CIO |
| Registered | 2022-09-05 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | Unit 15 Groundwork Building Shaw Road Oldham OL1 4AW |
| Phone | 07477811467 |
| Email | greaterjerusalem@parish@gmail.com |
| Website | www.cccgjf.com |

Activities

Objects: 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; AND TO RELIEVE POVERTY AND SUPPORT VULNERABLE INDIVIDUALS AND FAMILIES BY PROVIDING ACCESS TO FOOD, ESSENTIAL ITEMS, AND RELATED COMMUNITY SERVICES, INCLUDING THE HOLY THRONE FOOD HUB.

Activities: The principal activities of the charity are the advancement of the Christian Religion and to cater for the spiritual well being of both the members, that of visiting worshippers and outreach work.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Tameside
- Trafford
- Warrington
- Wigan

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-12-31 | £97,000 | £88,000 | - | - |
| 2024-12-31 | £88,760 | £77,204 | - | - |
| 2023-12-31 | £11,775 | £9,775 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------------|-------|------------|
| Philip Odunwo-Albert | Chair | 2022-05-15 |
| OLAYINKA ADEBUMITI | | 2022-05-15 |
| Oluwakemi Odunwo-Albert | | 2024-07-05 |

CELESTIAL CHURCH OF CHRIST HOLY THRONE OF GOD

England & Wales - Charity number 1200269

Accounts

CELESTIAL CHURCH OF CHRIST
HOLY THRONE OF GOD

ANNUAL RETURN FOR YEAR END



31st of December 2025

CHARITY REGISTRATION NO: 1200269

****CELESTIAL CHURCH OF CHRIST HOLY THRONE OF GOD****

****ANNUAL REPORT AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2025**

Charity Registration No: 1200269

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1. Legal and Administrative Information
 2. Report of the Trustees
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 4. Statement of Financial Activities
 5. Balance Sheet
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 7. Income and Expenditure Account
-

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr Philip Odunwo-Albert – Chairperson
Ms Olayinka Adebumiti
Mrs Oluwakemi Odunwo-Albert

Registered Address

Unit 15 Groundwork Building
Shaw Road
Oldham
OL1 4AW

Correspondence Address

5 Jethro Street
Bolton
BL2 2PU

Charity Registration Number

1200269

Independent Examiner

Michael Jones (A&C)
Unit 12 Groundwork Building
Shaw Road
Oldham
OL1 4AW

****REPORT OF THE TRUSTEES**

FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2025.

Structure, Governance and Management

The charity is governed by its constitution and managed by the Board of Trustees.

Objectives and Activities

The objectives of **Celestial Church of Christ Holy Throne of God** are to advance the Christian faith in accordance with its beliefs across the United Kingdom.

Charitable Activities

The church carried out:

- Weekly worship services
- Evangelism and prayer programmes
- Spiritual counselling and support
- Community outreach and welfare support
- Health awareness and support initiatives

The church also provided support to individuals in need including the sick, disabled and vulnerable members of society.

Financial Assistance and Support

The charity provided financial and material support to individuals and organisations in furtherance of its charitable objectives.

Other Activities

- Evangelism and revival programmes
 - Seminars and teaching sessions
 - Spiritual development activities
-

Financial Sources

Income was derived mainly from:

- Donations and tithes
 - Thanksgiving and harvest contributions
 - Church support funds
 - Other voluntary contributions
-

Growth and Development

The church experienced growth during the year and continued to invest in:

- Worship facilities
 - Musical equipment
 - Church development activities
-

Harvest and Thanksgiving Programme

The annual harvest and thanksgiving programme was successfully held with participation from members and guests across different regions.

Financial Review

Total income for the year was:

£97,300

Total expenditure:

£88,205

Surplus for the year:

£6,095

The trustees confirm that all funds were used solely for charitable purposes.

Trustees Responsibilities

The trustees are responsible for:

- Maintaining proper accounting records
 - Preparing financial statements
 - Safeguarding the charity's assets
 - Preventing fraud and irregularities
-

Statement of Disclosure

The trustees confirm:

- All relevant information has been disclosed
 - The independent examiner has been provided with all necessary records
-

Approval

Approved and signed on behalf of the trustees:

Mr Philip Odunwo-Albert

Chairperson

Date: **18/01/2026**

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of the charity for the year ended 31 December 2025.

The trustees are responsible for the preparation of the accounts. My responsibility is to examine the accounts in accordance with the Charities Act 2011.

My examination was carried out in accordance with the General Directions given by the Charity Commission.

I confirm that:

- Proper accounting records have been kept
- The accounts are consistent with those records
- No material matters have come to my attention

Signed: 
Michael Jones (A&C)

Date: 10/01/2026

****STATEMENT OF FINANCIAL ACTIVITIES**

FOR THE YEAR ENDED 31 DECEMBER 2025**

| | Unrestricted (£) | Restricted (£) | Total (£) |
|--------------------------|-------------------------|-----------------------|------------------|
| Income | 97,300 | - | 97,300 |
| Total Income | 97,300 | - | 97,300 |
| | | | |
| | | | |
| | | | |
| Expenditure | 87,705 | - | 87,705 |
| Governance costs | 500 | - | 500 |
| Total Expenditure | 88,205 | - | 88,205 |

Net Movement in Funds**Surplus: £6,095**

****BALANCE SHEET**

AS AT 31 DECEMBER 2025**

| | |
|---------------------|------------|
| | £ |
| Fixed Assets | 35,895.36 |
| Cash at Bank | 8,991.00 |
| Total Assets | 44,886.36 |
| | £ |
| Creditors | (2,600.00) |

Net Assets:**£42,286.36**

Funds

| | |
|--------------------|-----------|
| | £ |
| Unrestricted Funds | 42,286.36 |

****INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2025**

Income

| Source | Amount (£) |
|---------------------|------------|
| Voluntary Donations | 84,000 |
| Gift aid | 13,300 |
| | |

Total Income: £97,300

Expenditure

| Category | Amount (£) |
|------------------------|------------|
| Rent | 21,600 |
| Harvest / Thanksgiving | 8,800 |
| Fuel | 6,493 |
| Fittings & Fixtures | 12,400 |
| Music Equipment | 6,490 |
| Spiritual Items | 7,520 |
| Car Expenses | 2,930 |
| Evangelism | 6,560 |
| Subsistence | 3,652 |
| Professional Fees | 2,600 |
| Welfare | 6,210 |
| Repairs | 3,950 |
| Insurance | 1,500 |
| Accounting | 500 |

Total Expenditure: £88,205

Net Surplus
£6,095

CELESTIAL CHURCH OF CHRIST HOLY THRONE OF GOD

England & Wales - Charity number 1200269

Accounts

CELESTIAL CHURCH OF CHRIST
HOLY THRONE OF GOD

ANNUAL RETURN FOR YEAR END



31st of December 2024

CHARITY REGISTRATION NO: 1200269

**CELESTIAL CHURCH OF CHRIST
HOLY THRONE OF GOD**

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**CELESTIAL CHURCH OF CHRIST
HOLY THRONE OF GOD**

Legal and administrative information

Trustees

Mr Philip Odunwo-Albert - Chairperson

Ms Olayinka Adebumiti

Mrs Oluwakemi Odunwo-Albert

Registered Address

Unit 15 Groundwork Building, Shaw Road, OLDHAM. OL1 4AW

Correspondent Address

5 Jethro Street, Bolton. BL2 2PU

CHARITY REGISTION NUMBER: 1200269

Independent Examiners

MICHAEL JONES (A&C)

Unit 12 Groundwork Building, Shaw Road, OLDHAM. OL1 4AW

CELESTIAL CHURCH OF CHRIST

HOLY THRONE OF GOD

Report of the Trustees for the Year Ended 31st December 2024

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2024.

Structure, Governance and Management

Objectives and Activities

The objects of the Celestial Church of Christ, HOLY THRONE OF GOD are to advance the Christian faith in accordance to their statement of beliefs in such ways and in such parts in the United Kingdom, as the trustees from time to time may deem fit.

Christian Counselling, Advice, and Information

In propagating the name of Our Lord Jesus Christ, the parish engaged in evangelism, prayer sessions, spiritual counselling, advice, and information to the general public during regular weekly services. These extend to assisting members and non-members in housing and financial needs, the provision of regular 'Health Check' for all to attend and discuss their health problems and have medical check-up with volunteer Doctors and Nurses. This forum has been very helpful in dictating early symptoms of sicknesses and illnesses and referring the affected to hospitals for treatment and cure.

Financial assistance for charitable objects

The parish donated generously to many individuals in need, such as destitute, the disabled and the sick in our society. We also rendered financial support to various organisations in support of their own humanitarian and charitable activities

Other Charitable activities

Other charitable activities include spreading the Word of God among all nations and announcing the good news of the Kingdom of God to the poor in spirit. This was done through our Spiritual Worship which are open to the general public, revivals, healings, and evangelism which are conducted to stimulate spiritual awareness among the people, seminars and symposia which are organised for people to know and understand more about the Word of God

Financial Sources

The church income comes mainly from the weekly tithes and church building funds, other church contributions such as thanksgiving, annual conference, travel, and music funds.

Lease of new premises

Our membership grew by 120% in the last financial year. This occurrence brought about the urgent need for a bigger premises. The church moved into a new leased premises, which was fully refurbished and renovated to fit purpose of which it was intended to be used as a place of worship and to further our charitable objectives as the trustees deem fit.

Acquisitions for Music equipment

During the year under review, the church bought additional new musical equipment to aid in the objective of furthering their core charitable objective.

Annual Harvest celebration event

Our annual harvest event took place in which religious dignitaries for all parts of the United Kingdom, Europe, Africa and USA were cordially invited.

Statement of Trustees' responsibilities

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

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- Selected suitable accounting policies and applied them consistently.
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

The Board of Trustees has overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper 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 detection and prevention of fraud and other irregularities.

The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to independent examiner

CELESTIAL CHURCH OF CHRIST
HOLY THRONE OF GOD

Report of the Trustees for the Year Ended 31st December 2024

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner:

The Charity's independent examiner, MICHAEL JONES (A&C) has indicated their willingness to continue in office and offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:



Mr Philip Odunwo-Albert

CELESTIAL CHURCH OF CHRIST

HOLY THRONE OF GOD

Independent Examiner's Report for the Year Ended 31st December 2024

I report on the financial statements of the charity for the year ended 31 December 2023 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (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 procedures laid down in the General Directions given by the Charity Commissioners (under Section 14S(S)(b) of the Charities Act); and
- To state whether 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 Commissioners. An examination includes a review of the accounting records kept by the Group/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.

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

Signed:



MICHAEL JONES (A&C)

Dated: 24/11/2024

CELESTIAL CHURCH OF CHRIST
HOLY THRONE OF GOD

Statement of financial activities for the year ended 31st December 2024.

| | Notes | Unrestricted 2024 £ | Restricted 2024 £ | Total Funds 2024 £ | Total Funds 2023 £ |
|--|-------|---------------------------|-------------------------|--------------------------|--------------------------|
| Incoming Resources | | | | | |
| General offerings | 11 | 88,760.00 | - | 88,760.00 | 11,775.00 |
| Gift Aid | 11 | - | - | - | - |
| Grants | 11 | - | - | - | - |
| Total Incoming Resources | | 88,760.00 | - | 88,760.00 | 11,775.00 |
| Resources expended | | | | | |
| Direct charitable expenditure | 11 | 76,704.91 | - | 76,704.91 | 9,775.00 |
| Governance costs | 11 | 500.00 | - | 500.00 | - |
| Total resources expended | | 77,204.91 | - | 77,204.91 | - |
| Movement in total fund for the year - Net income/ (expenditure) for the year | | - | - | - | - |
| Net Gain (Loss on investment | | 11,555.09 | - | - | 2,000.00 |
| Fund Bal b/f | | 11,555.09 | | | |
| Fund Bal c/f | | 2,000.00 | - | - | 2,000.00 |

**CELESTIAL CHURCH OF CHRIST
HOLY THRONE OF GOD**

Balance sheet as of 31st December 2024.

| | Notes | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|---|-------|-----------|-----------|-----------|-----------|
| FIXED ASSETS | | | | | |
| Tangible assets | 12 | | 35,895.36 | | 21,819.20 |
| CURRENT ASSETS | | | | | |
| Debtors | | | | | |
| Cash at bank | | 8,991.00 | | 2,000.00 | |
| CREDITORS amounts falling due within one year | | 2,600.00 | D | 1,916.00 | |
| NET CURRENT ASSETS | | | | | |
| | | | 6,391.00 | | 84.00 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | | 29,504.36 | | 21,903.20 |
| CREDITORS amounts falling due more than year | | | | | |
| NET ASSETS | | | | | |
| | | | 29,504.36 | | 21,903.20 |
| CHARITY FUNDS | | | | | |
| Unrestricted funds | | | 29,504.36 | | 21,903.20 |
| TOTAL FUNDS | | | | | |
| | | | 29,504.36 | | 21,903.20 |

CELESTIAL CHURCH OF CHRIST

HOLY THRONE OF GOD

Notes to the Financial Statement for the Year Ended 31st December 2024

1. Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

a) Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and are in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

b) Incoming resources from generated funds

Incoming resources from generated funds represents donations towards weekly tithes, church building fund, thanksgiving, annual conference, travel and other contributions

c) Incoming resources; Interest receivable

Interest is credited in the year in which it is received.

d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Trust. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the Trust.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost

categories on a basis consistent with the use of resources.

Depreciation

Depreciation is calculated at rates estimated to write off the cost of all tangible fixed assets over their expected useful lives:

Equipment, Fixtures and Fitting: **20%**

During the year under review, the church decided to continue to separate its equipment from its furniture fixtures and fittings. A depreciation rate of 20% was applied on each category on a reducing balance basis.

e) Fund structure

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

The funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds earmarked by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Endowment funds - these are funds that represent assets which must be held permanently by the charity. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included in unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

f) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

2 Income resources

Income comprises of donations and tithes

3 Employee information

None of the trustees received any remuneration or reimbursement of expenses during the year.

4 Net income resources

This is stated after charging

| | 2024 | 2023 |
|-------------------|----------|---------|
| | £ | £ |
| POST Depreciation | 8,973.84 | 5454.80 |

S Taxation

The charity is exempt from corporation tax on its charity.

6 Tangible fixed assets

| | Equipment Fixtures and fittings | Total |
|-----------------------|---------------------------------------|------------------|
| | £ | £ |
| Cost: | | |
| At 1 November 2023 | 21,819.20 | 21,819.20 |
| Additions | 23,050.00 | 23,050.00 |
| At 31 December 2024 | 44,869.20 | 44,869.20 |
| Depreciation | | |
| At 1 November 2023 | | |
| Provision for year | 8,973.84 | 8,973.84 |
| At 31 December 2024 | 8,973.84 | 8,973.84 |
| NET BOOK VALUE | 35,895.36 | 35,895.36 |

7 Creditors: amounts falling due more than one year

| | 2024 | 2023 |
|-----------------|------|------|
| | £ | £ |
| Other Creditors | | |

8 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|--|------|------|
| | £ | £ |
| | | |

Other Creditors

2,600.00

1,916.00

**CELESTIAL CHURCH OF CHRIST
HOLY THRONE OF GOD**

**INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31 December
2024**

| INCOME | £ |
|-----------------------------|-----------|
| Voluntary Donations | 88,760.00 |
| Gift aid | - |
| Total income | 88,760.00 |
| | |
| EXPENSES | £ |
| Rent | 21,600.00 |
| Harvest | 5,800.00 |
| Fuel | 6,493.00 |
| Fitting and Fixtures | 12,400.00 |
| Music Equipment | 4,490.00 |
| Spiritual items | 4,520.00 |
| Car expenses | 2,930.00 |
| Evangelism | 5,560.00 |
| Subsistence | 1,652.00 |
| Professional fees | 2,600.00 |
| Welfare | 5,210.00 |
| Repairs | 1,950.00 |
| Insurance | 1,500.00 |
| Accounting | 500.00 |
| | |
| Total Expenses | 77,204.91 |
| | |
| Surplus | 11,555.09 |

CELESTIAL CHURCH OF CHRIST HOLY THRONE OF GOD

England & Wales - Charity number 1200269

Accounts

CELESTIAL CHURCH OF CHRIST HOLY THRONE OF GOD

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31ST DECEMBER 2023

CHARITY REGISTRATION NO: 1200269

**CELESTIAL CHURCH OF CHRIST HOLY THRONE OF GOD
FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2023**

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**CELESTIAL CHURCH OF CHRIST HOLY THRONE OF GOD LEGAL
AND ADMINISTRATIVE INFORMATION YEAR ENDED 31ST
DECEMBER 2023**

CHARITY REGISTRATION NUMBER: 1200269

REGISTERED OFFICE: Unit 15
Groundwork Building
CICERO Street
Shaw Road
OLDHAM

TRUSTEES: Philip Odunwo-Albert
Olayinka Adebumiti

INDEPENDENT EXAMINER N/A

**CELESTIAL CHURCH OF CHRIST HOLY THRONE OF GOD
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 01 November 2023.

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.

Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with [section 7 of the Charities and Trustee Investment (Scotland) Act 2005] and [section 2 of the Charities Act (Northern Ireland) 2008].

Significant activities

During the year the Charity has been compliant in the execution of its public benefit responsibilities by encouraging people to join the church freely for spiritual worship and engage in a number of 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 HOLY THRONE OF GOD
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 23 October 2023 and signed:

ON BEHALF OF THE BOARD:



.....
Philip Odunwo-Albert

**CELESTIAL CHURCH OF CHRIST HOLY THRONE OF GOD
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2023**

| | Notes | Unrestricted Funds 2023 £ |
|--|-------|------------------------------------|
| INCOMING RESOURCES | | |
| <i>Incoming resources from generated funds</i> | | |
| Tithes and Offerings | 2 | 11,775 |
| TOTAL INCOME | | <u>11,775</u> |
| RESOURCES EXPENDED | | |
| Charitable Activities | 3 | (2,690) |
| Support Cost | 4 | (7,085) |
| Governance Cost | 5 | - |
| TOTAL RESOURCES EXPENDED | | <u>(9,775)</u> |
| NET INCOME/EXPENDITURE FOR THE YEAR | | <u>2,000</u> |
| RECONCILIATION OF FUNDS | | |
| Funds brought forward - Unrestricted | | - |
| TOTAL FUNDS CARRIED FORWARD | | <u>£2,000</u> |

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 6 to 8 form part of these accounts.

**CELESTIAL CHURCH OF CHRIST HOLY THRONE OF GOD
BALANCE SHEET
YEAR ENDED 31ST DECEMBER 2023**

| | <u>Notes</u> | <u>2023</u> £ |
|--|--------------|------------------|
| CURRENT ASSETS | | |
| Cash at bank and in hand | | 2,000 |
| | | |
| Net Current Assets | | <u>2,000</u> |
| | | |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>£2,000</u> |
| | | |
| FUNDS: | | |
| Unrestricted Funds | 5 | <u>2,000</u> |
| Total funds | | <u>£2,000</u> |

The financial statements were approved by the Board of Trustees on 23 October, 2023 and were signed on its behalf by:



.....
Mr Philip Odunwo-Albert - Trustee

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

**CELESTIAL CHURCH OF CHRIST HOLY THRONE OF GOD
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 HOLY THRONE OF GOD
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2023**

| | |
|----------------------------|----------------------|
| 2. VOLUNTARY INCOME | <u>2023</u> |
| | £ |
| Unrestricted funds | |
| Donations received | <u>11,775</u> |
| Total incoming resources | <u><u>11,775</u></u> |

3. Costs of charitable activities by fund type

| | |
|---------------------------|---------------------|
| Unrestricted funds | |
| Charitable Activities | 2,690 |
| Support costs | <u>7,085</u> |
| | <u><u>9,775</u></u> |

| | |
|--|---------------------|
| 4. Support Cost (Management Cost) | <u>7,085</u> |
|--|---------------------|

5. Other costs

| | |
|------------|----------|
| Governance | <u>0</u> |
|------------|----------|

6. MOVEMENTS IN FUNDS

| | <u>Incoming Resources</u> | <u>Resources Expended</u> | <u>Movement in Funds</u> |
|------------------------------|-------------------------------|-------------------------------|------------------------------|
| Unrestricted Funds | | | |
| General fund for the year | £11,775 | £9,775 | £2,000 |
| General fund brought forward | | = | = |
| Total funds | <u><u>£11,775</u></u> | <u><u>£9,775</u></u> | <u><u>£2,000</u></u> |

**CELESTIAL CHURCH OF CHRIST HOLY THRONE OF GOD
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 HOLY THRONE OF GOD
INCOME AND EXPENDITURE
YEAR ENDED 31ST DECEMBER 2023**

| | <u>2023</u> |
|----------------------------------|----------------------|
| Incoming Resources: | £ |
| Voluntary income: | |
| Tithes and Offerings | <u>11,775</u> |
| Total incoming resources | <u>11,775</u> |
| RESOURCES EXPENDED: | |
| Charitable activities: | |
| Ministry Expenses | <u>2,690</u> |
| | <u>2,690</u> |
| SUPPORT COSTS: MANAGEMENT | |
| Rent | 5,940 |
| Light & Heat | 840 |
| Transport | 230 |
| Maintenance and Repairs | 0 |
| Stationaries | <u>75</u> |
| | <u>7,085</u> |
| FINANCE | |
| Bank Charges | <u>0</u> |
| GOVERNANCE COSTS | |
| Accountancy Fees | <u>0</u> |
| Total resources expended | <u>9,775</u> |
| Net expenditure | <u>£2,000</u> |