

**CELESTIAL CHURCH OF CHRIST
VICTORY LAND PARISH**

CHARITY REGISTRATION NO 1208510

**ANNUAL RETURN FOR YEAR END
31st December 2025**



CELESTIAL CHURCH OF CHRIST VICTORY LAND PARISH

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CELESTIAL CHURCH OF CHRIST VICTORY LAND PARISH

Legal and Administrative information

THE TRUSTEES

Akindele Oyejide Abioye - Chair
Elijah Sunday Afolabi
Abiola Abraham Abioye

Charity Registration No:

1208510

REGISTERED ADDRESS

Ramsden House
Unit 2-3
Huddersfield
HD1 2UU

BANKERS

SumUp Payments Limited / Virgin Money

ACCOUNTANTS

SAA BUSINESS SUPPORT LIMITED
54 Carriocca Business Park
Hellidon Close, Ardwick
Manchester, M12 4A



CELESTIAL CHURCH OF CHRIST VICTORY LAND PARISH

Report of the Trustees for the Year Ended 31st December 2025

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

Structure, Governance and Management

Objectives and Activities

The objects of the Celestial Church of Christ, Victory Parish are to advance the Christian faith in accordance with the statement of faith as set out in the bible by propagating the doctrines of Celestial Church of Christ in the United Kingdom

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 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, people with disabilities, 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.



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.

Fitting and fixtures

During the year, the church did some refurb work on its premises.

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

VICTORY LAND PARISH

Report of the Trustees for the Year Ended 31st December 2025

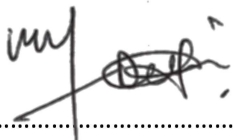
We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- 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, Solomon Allistar (MAAT) of SAA BUSINESS SUPPORT LTD 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 Akindele Oyejide Abioye

Dated **26/02/2026**



CELESTIAL CHURCH OF CHRIST

VICTORY LAND PARISH

Independent Examiner's Report for the Year Ended 31st December 2025

I report on the financial statements of the charity for the year ended 31 December 2025 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 145(5)(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: 
SOLOMON ALLISTAR (MAAT)

Dated: **26/02/2026**

CELESTIAL CHURCH OF CHRIST

VICTORY LAND PARISH

Statement of financial activities for the year ended 31st December 2025.

		Unrestricted 2025	Restricted 2025	Total Funds 2025	Total Funds 2024
	Notes	£	£	£	£
Incoming Resources					
General offerings	11	82,212.84	2,500.00	84,712.84	40,206.29
Gift Aid	11	-	-	-	-
Grants	11	-	-	-	-
Total Incoming Resources		82,212.84	2,500.00	84,712.84	40,206.29
Resources expended					
Direct charitable expenditure	11	79,829.22	2,500.00	82,329.22	37,510.78
Governance costs	11	-	-	-	-
Total resources expended		79,829.22	2,500.00	82,329.22	37,510.78
Movement in total fund for the year – Net income / (expenditure) for the year		-	-	-	-
Net Gain (Loss on investment)		2,383.62	-	2,383.62	2,695.51
Fund Bal b/f		2,383.62		2,383.62	2,695.51
Fund Bal c/f		-	-	2,695.51	-

CELESTIAL CHURCH OF CHRIST VICTORY LAND PARISH

Balance sheet as of 31st December 2025.

		2025	2025	2024	2024
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	12		18,340.94	-	9,014.25
CURRENT ASSETS		-	-	-	-
Debtors		-	-	-	-
Cash at bank / Hand		2,383.62	-	-	-
CREDITORS amounts falling due within one year		-	□	-	□
				-	
NET CURRENT ASSETS			2,383.62	-	2,695.91
TOTAL ASSETS LESS CURRENT LIABILITES			20,724.56	-	11,710.16
CREDITORS amounts falling due more than year			-	-	-
NET ASSETS			20,724.56	-	11,710.16
CHARITY FUNDS					
Unrestricted funds			20,724.56	-	11,710.16
			-	-	-
TOTAL FUNDS			20,724.56	-	11,710.16

CELESTIAL CHURCH OF CHRIST

VICTORY LAND PARISH.

Notes to the Financial Statement for the Year Ended 31st December 2025

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 those 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.

	2025	2024
	£	£
POST Depreciation	4,585.24	3,004.25

5 Taxation

The charity is exempt from corporation tax on its charity.

6 Tangible fixed assets

	Equipment Fixtures and fittings £	Total £
Cost:		
At 01 January 2025	9,014.25	9,014.25
Additions	13,911.93	13,911.93
At 31 December 2025	22,926.18	22,926.18
Depreciation		
At 01 January 2025	-	-
Provision for year	4,585.24	4,585.24
At 31 December 2025	4,585.24	4,585.24
NET BOOK VALUE	18,340.94	18,340.94

7 Creditors: amounts falling due more than one year.

	2025 £	2024 £
Other Creditors	-	-

8 Creditors: amounts falling due within one year.

	2025 £	2024 £
Other Creditors	-	-



INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31 December 2024

INCOME	£
Voluntary Donations	84,712.84
Gift aid.	-
Total income	84,712.84
EXPENSES	£
Rent	8,450.00
Spiritual Items	1,967.12
Ad hoc Expenses	64.07
Travel	1,052.72
Church Welfare	1,705.09
Utilities	903.58
Charity activies	10,150.00
Finance Fee	28.91
Musical instrument	2,618.63
Fitting and Fixtures	7665.36
Professional fees	16,026.80
Accounting Fee	1,100.00
Volunteer Expenses	666.93
Annual Harvest	4,212.92
Decor	3,867.00
Admin	345.34
Other Equipment	3,627.94
Insurance	400.00
Evangelism	17,476.81
Total Expenses	82,329.22
Surplus	2,383.62