

CHARITY NUMBER: 1210101

CELESTIAL CHURCH OF CHRIST, CITY OF KINGS PARISH

**TRUSTEE'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 8TH AUGUST 2025**

**CELESTIAL CHURCH OF CHRIST, CITY OF KINGS PARISH
FINANCIAL STATEMENT
FOR THE YEAR ENDED 8TH AUGUST 2025**

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CELESTIAL CHURCH OF CHRIST, CITY OF KINGS PARISH
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 8TH AUGUST 2025

CHARITY REGISTRATION NUMBER: 1210101

Registered Office St Bede United Reformed Church
67 SORLEY STREET
SUNDERLAND
SR4 7UY

Trustees: AKINBODE ADEYEMI
TITILOPE OYEDOLAPO ODEOLA
OYEBODE OYELEKAN

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

CELESTIAL CHURCH OF CHRIST, CITY OF KINGS PARISH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 8TH AUGUST 2025

The trustees present their report with the financial statements of the charity for the year ended 8TH AUGUST 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 1210101

STRUCTURE, GOVERNANCE AND MANAGEMENT GOVERNING DOCUMENT

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

CONSTITUTION

The Charity is constituted under a Trust Deed dated 2007 and our Charity number is 1210101, on the central register of the Charity Commission of England and Wales.

INTRODUCTION

The principal objective of the Charity is to advance the Christian faith in accordance with the statement of faith in such ways and in such parts of the United Kingdom as the trustees from time to time may think fit.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the Charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trustee Deed.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The church is organised so that the Trustees meet regularly to manage its affairs. There is a full-time Minister and a part-time office administrator, who manages the day-to-day administration of the church. The church is organized with Trustees who meet regularly to oversee its operations. The full-time Minister leads spiritual activities, while the part-time office administrator handles daily administrative tasks. Each volunteer worker reports to someone, ensuring clear accountability and efficient management. The church values its staff by regularly recognizing their contributions through formal and informal appreciation, fostering a supportive environment. This structure ensures smooth operations while acknowledging the vital role each volunteer worker plays in the church's success. The church ensure that the volunteer workers are appreciated by conducting a volunteer workers appreciation party.

In essence, the church's structure ensures that each volunteer worker is supported, appreciated, and held accountable, creating a positive, collaborative environment that enables both the staff and the church community to thrive.

MR. AKINBODE ADEYEMI

Trustee

19 January, 2026

**CELESTIAL CHURCH OF CHRIST, CITY OF KINGS PARISH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 8TH AUGUST 2025**

OBJECTIVES AND ACTIVITIES

DEVELOPMENT ACTIVITIES AND ACHIEVEMENT IN THE YEAR

The principal objective of the Charity is to advance the Christian faith in accordance with the statement of faith in such ways and in such parts of the United Kingdom as the trustees from time to time may think fit.

**CELESTIAL CHURCH OF CHRIST, CITY OF KINGS PARISH
FOR THE YEAR ENDED 8TH AUGUST 2025**

INDEPENDENT EXAMINER'S REPORT

We report on the accounts of the Trust for the year ended 8th August 2025, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) 'of the 2011 Act); and
- To state whether matters have come to our attention.

Basis of independent examiner's report

Our 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 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 we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) Which gives us 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 2016 Act have not been met; or
- (2) To which, in our opinion, attention should be drawn 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**

CELESTIAL CHURCH OF CHRIST, CITY OF KINGS PARISH
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 8TH AUGUST 2025

		Un-restricted funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
	Notes			
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES				
General Donations	2	66,760	-	66,760
TOTAL INCOMING RESOURCES		66,760	-	66,760
RESOURCES EXPENDED				
Cost of Generating Funds		18,114	-	18,114
Charitable activities/Event	3	40,324	-	40,324
Governance	4	670	-	670
TOTAL RESOURCES EXPENDED		59,108	-	59,108
Net income/(outgoing) resources		7,652	-	7,652
Total funds brought forward		-	-	-
Total funds carried forward		7,652	-	7,652

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.

CELESTIAL CHURCH OF CHRIST CITY OF KINGS PARISH
BALANCE SHEET
YEAR ENDED 8TH AUGUST 2025

	Notes	2025 Total £
CURRENT ASSETS		
Cash at bank and in hand	5	<u>8,072</u> 8,072
 Current Liabilities		
Creditors: amounts falling due within one year	6	<u>(420)</u>
 Total Asset Less Current Liabilities		<u>7,652</u>
 NET ASSETS		<u><u>7,652</u></u>
 FINANCED BY:		
 Unrestricted funds	8	<u>7,652</u>
TOTAL FUNDS		<u><u>7,652</u></u>

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

AKINBODE ADEYEMI

Trustee

19 January, 2026

CELESTIAL CHURCH OF CHRIST CITY OF KINGS PARISH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 8TH AUGUST 2025

ACCOUNTING POLICIES

1.Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2016. Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

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.

Tithes & Offerings

Income from tithes and offerings, is included in incoming resources when these are receivable Investment Income Investment income consists of net interest received during the year and accounted for as unrestricted fund.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Freehold Property

Fixtures and Fittings

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.

CELESTIAL CHURCH OF CHRIST CITY OF KINGS PARISH
NOTES TO THE ACCOUNTS
YEAR ENDED 8TH AUGUST 2025

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
General Donations	66,760	-	66,760
	<u>66,760</u>	<u>-</u>	<u>66,760</u>

Note 3. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Advertising	140.00		140.00
Travel & Subsistence	2,057	-	2,057
Rent	10,515	-	10,515
Equipment	3,794	-	3,794
Stationary & Printing	90	-	90
Utility	595		595
Harvest Celebration	40,324		40,324
Postage	923	-	923
	<u>58,438</u>	<u>-</u>	<u>58,438</u>

Note 4. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Accountancy	670	-	670
	<u>670</u>	<u>-</u>	<u>670</u>

Note 5. Cash at bank and in hand

	2025 £
Cash at bank	<u>8,072</u>
	<u>8,072</u>

CELESTIAL CHURCH OF CHRIST CITY OF KINGS PARISH

NOTES TO THE ACCOUNTS

YEAR ENDED 8TH AUGUST 2025

Note 6. Creditors: amounts falling due less than one year

	2025
This is made up as follows:	£
Accountancy	420
	<u>420</u>

Note 7. Movement in funds

	Opening balance £	Incoming resources £	Resources expended £
Unrestricted funds			
Charity's fund	-	66,760	(59,108)
	<u>-</u>	<u>66,760</u>	<u>(59,108)</u>
Restricted funds			
Gift Aid	-	-	-
	<u>-</u>	<u>66,760</u>	<u>(59,108)</u>

Note 8. Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Cash at bank and in hand	8,072	-	8,072
Other net assets (liabilities)	(420)	-	(420)
	<u>7,652</u>	<u>-</u>	<u>7,652</u>

Note 9. TRUSTEES REMUNERATION

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2025: £nil)

Note 10. As a company, CELESTIAL CHURCH OF CHRIST, CITY OF KINGS PARISH 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 11. Control

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