

CELESTIAL CHURCH OF CHRIST ALAFIA PARISH

Report and Accounts

31 December 2019

CELESTIAL CHURCH OF CHRIST ALAFIA PARISH

Report and accounts

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CELESTIAL CHURCH OF CHRIST ALAFIA PARISH
Charity Information

Trustees

Michael Aisida
Oluwafemi Ogunduyile
Adefunke Ojoye

Independent Examiner

Daniel Dele-Ojo
Timi and Co.
Chartered Certified Accountants
Arundel Business Centre
49 Station Road
Harold Wood
Romford
RM3 0BS

Bankers

Barclays Bank
1 Churchill Place
London
E14 5HP

Registered office

Arch 265
No. 241 Coldharbour Lane
Denmark Hill
London
SW9 8PR

Registered number

1156989

CCC. ALAFIA PARISH

Report of the Trustees

The trustees present their annual report together with the financial statements of CCC. Alafia Parish (the charity) for the year ended 31 December 2019. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

CCC. Alafia Parish is a charity and the Trustees of the charity exercise control.

The organisation's principal objects continue to be:

1. To advance Christian religion by propagating the gospel of Jesus Christ and proclaiming the Kingdom of God through preaching the word of God
2. To advance such other charitable purposes as the Trustees shall determine particularly, but without prejudice to the generality of the foregoing, by relieving distress caused by disaster, poverty and sickness
3. The advancement of Christian religion by the worship of God, the proclamation of the Holy Spirit and the Fellowship of Mankind

CCC. CCC. ALAFIA PARISH

Statement of Trustees' Responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to: -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 28 October 2020 and signed on its behalf by:



Michael Aisida
Trustee

CCC. ALAFIA PARISH

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the financial statements of the charity for the year ended 31 December 2019

I report on the financial statements of the Charity on for the year ended 31 December 2019, 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 financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to: -

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

Independent Examiner's Statement, report and opinion

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

- which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006; and
 - (iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;



Daniel Dele-Ojo FCCA
Timi and Co., Chartered Certified Accountants, Arundel Business Centre, 49 Station Road,
Harold Wood, Romford RM3 0BS

The date upon which my opinion is expressed is on 28 October 2020.

**CELESTIAL CHURCH OF CHRIST ALAFIA PARISH - Statement of Financial Activities
for the year ended 31 December 2019**

Statement of Financial Activities for the year ended 31 December 2019

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2019 £	2019 £	2019 £	2018 £
Income from:					
Donations & Legacies	A1	32,849	-	32,849	56,158
Expenditure on:					
Charitable activities	B2	30,647	-	30,647	45,823
Total expenditure	B	30,647	-	30,647	45,823
Net income for the year		2,202	-	2,202	10,335
Net income after transfers	A-B-C	2,202	-	2,202	10,335
Net movement in funds		2,202	-	2,202	10,335
Total funds brought forward		33,103	-	33,103	22,769
Total funds carried forward		35,305	-	35,305	33,104

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

All the prior year transactions were unrestricted items, and no further analysis is required

CELESTIAL CHURCH OF CHRIST ALAFIA PARISH - Balance Sheet as at 31 December 2019

	SORP Ref	2019 £	2018 £
Current assets			
Cash at bank and in hand		41,716	33,804
Creditors: amounts falling due within one year		<u>(6,411)</u>	<u>(700)</u>
Net current assets		35,305	33,104
The total net assets of the charity		<u>35,305</u>	<u>33,104</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds		35,305	33,104
Total charity funds		<u>35,305</u>	<u>33,104</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

M. Aisida

Michael Aisida
Trustee

Approved by the board of trustees on 28 October 2020

CELESTIAL CHURCH OF CHRIST ALAFIA PARISH

Notes to the Financial Statements for the year ended 31 December 2019

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008).

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.

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.

Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statements of financial activities on a straight line basis over the period of the lease.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' Expenses

There were no trustees' expenses paid neither for the year ended 31 December 2019 nor for the year ended 31 December 2018.

CELESTIAL CHURCH OF CHRIST ALAFIA PARISH

Detailed analysis of income and expenditure for the year ended 31 December 2019 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

Donations and Legacies

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Donations and gifts from individuals				
	32,849	-	32,849	56,158
Total donations and gifts from individuals	32,849	-	32,849	56,158
Total Donations and Legacies A1	32,849	-	32,849	56,158

Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Travel and Subsistence - Charitable Activities	1,074	-	1,074	6,091
Total direct spending B2a	1,074	-	1,074	6,091

Support costs for charitable activities

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Volunteer costs				
Volunteers' expenses	1,981	-	1,981	2,962
Premises Expenses				
Rent payable under operating leases	12,775	-	12,775	11,841
Rates and water charges	414	-	414	619
Light heat and power	2,773	-	2,773	4,146
Cleaning and waste management	1,282	-	1,282	2,066
Premises repairs, renewals and	1,440	-	1,440	2,153
Administrative overheads				
Telephone, fax and internet	420	-	420	1,503
Stationery and printing	532	-	532	1,393

CELESTIAL CHURCH OF CHRIST ALAFIA PARISH

Detailed analysis of income and expenditure for the year ended 31 December 2019 as required by the SORP 2015

Admin costs spare (1)	1,838	-	1,838	3,800
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Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

As detailed below	800	-	800	700
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Professional fees paid to advisors other than the auditor or examiner

Consultancy fees	5,243	-	5,243	8,436
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Financial costs

Bank charges	76	-	76	114
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Support costs before reallocation	29,574	-	29,574	39,733
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Total support costs	29,574	-	29,574	39,733
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The basis of allocation of costs between activities is described under accounting policies

Other Expenditure - Governance costs

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
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Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

Fees paid to the examiner's firm	800	-	800	700
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Total Charitable expenditure

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
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Total direct spending	B2a	1,074	-	1,074	6,091
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Total support costs	B2d	29,574	-	29,574	39,733
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Total charitable expenditure	B2	30,648	-	30,648	45,824
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