

Celebration Church United Kingdom Limited

Report of the Trustees and Unaudited Financial Statements

For the Year Ended 31 December 2021

Company Registration Number: 6342138
Charity Registration Number: 1125784
Registered In England & Wales

Celebration Church United Kingdom Limited
For the Year Ended 31 December 2021

Contents Page

<u>Section</u>	<u>Page</u>
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 14

**Celebration Church United Kingdom Limited
For the Year Ended 31 December 2021**

Reference and Administrative Details

Trustees	Gregory MacQueen Thomas Patrick Deuschle 111 Raphael Joseph Kamba Boden Dollie Kudzanai Washington Moyo Isaac Farai Nyanhi James Mashevedze
Registered Office	19 Titan Court Laporte Way Luton Bedfordshire LU4 8EF
Company Registration Number	6342138
Registered In	England & Wales
Registered Charity Number	1125784
Company Secretary	King Street Secretaries Ltd
Independent Examiner	James Walsh Accountant Limited 19 Titan Court Laporte Way Luton Bedfordshire LU4 8EF
Bankers	HSBC 26 Broad Street Reading Berkshire RG1 2BU

Celebration Church United Kingdom Limited
For the Year Ended 31 December 2021

Report of the Trustees

The trustees, directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015):

OBJECTIVES AND ACTIVITIES

Objects

The Charity's principal object set out in its governing document is to advance the Christian religion in the United

In so doing, it recognises the Lord Jesus Christ as the Sovereign Head of the universal Church -

- a) To teach the word of God to all nations,
- b) To administer the gifts of the Holy Spirit,
- c) To administer the regular ordinances of water baptism and communion,
- d) To promote discipleship and church growth through the establishment of cell groups,
- e) To spread the Word of God and the gospel by ministering to people through church services, seminars, radio, television, and other forms of mass media.

The trustees recognise that, as a charity whose aims include advancing the Christian religion, there is an overlap with the aim of prevention/relief of poverty and other aims with a social/community impact and so actively carry out such other aims as an expression of the Christian religion in achieving its principal object.

Strategic Activities

Into the second year of the pandemic, the strategic plan was largely replaced by a localised approach to maintain sustainability whilst serving the immediate needs of the people in the community both interpersonally and practically.

This remains within the context of a 'start-up' church and remain aligned with the stated charitable object and, was benefitted by the support and collaboration with a number of other local churches and charities.

With the challenge posed by the 2nd year of restrictions, our approach remained the same, continuing to seek God as he leads us, whilst focused on two areas: how we can be the church by doing life together while delivering a positive impact on the community and how we can work in unity with the wider body of Christ:

- 1 As always, we framed the year with teaching focused on the theme for the year as well as a 21-day Daniel's fast, along with the CCI family of churches. For 2021 the theme was "The year of the Father's Voice".
- 2 Despite being unable to find an immediate suitable permanent venue in Park Wood for the café model: a community café as an expression of faith and core to what we do as a church in Park Wood, we continued to nonetheless be motivated by the same vision picture:
 - A place where people can belong even before they believe, a 'fresh expression of church' to reach those who may not normally attend church in a traditional setting.
 - Outreach work with direct social impact, partnering with other organisations in alignment ie. other local charities, churches.
 - Evangelism through relationship building and outreach activities, including afterschool club 'Kingsquad' and 'Celebrate' holiday day camps.
 - Provide relatable and transformational teaching based on the study of the Bible on a Sunday and throughout the week.

**Celebration Church United Kingdom Limited
For the Year Ended 31 December 2021**

Report of the Trustees / Continued

- 3 Direct response to the local needs of people due to the Covid-19 lockdown, especially children who would usually receive free school meals.
- 4 Family Strategy
- Celebrate Family Food: 8 Week programme, recurring Recipe box incl. all fresh ingredients for a family meal, includes relationship building, finance/budget advice:
 - Family Finance and Debt counselling
 - Befriending of young mothers and their families, building relationships to lead to discipleship
 - Kingsquad: after school club direct relationship with local school
 - Celebrate Summer: 1 week children's 'summer camp' non-residential, teaching, activities, food provision
 - Celebrate Christmas: 1 week Children's teaching, activities food provision before Christmas

Volunteers

Volunteer numbers and engagement remained high throughout 2021, as per previous year. The Trustees thank all the volunteers for the generously investment of all their time, effort and financial resources making it a successful year despite its challenges.

Associated management company operations

In March 2021 in line with the Charity's Investment Policy, and in implementation a resolution of the Trustees in the previous year to make a Programme Related Investment, a sub-committee of the Trustees of Celebration Church United Kingdom (CCUK Ltd), set up a separate subsidiary company, Celebration Management Company Ltd which is wholly owned by CCUK Ltd.

The company manages the operations of Life Café Project and associated community projects for CCUK Maidstone.

Separate accounts are prepared for this company which is a not for profit organisation.

**Celebration Church United Kingdom Limited
For the Year Ended 31 December 2021**

ACHIEVEMENTS AND PERFORMANCE

Review of Activities

At the start of 2021 the café sustainability plan and Programme Related Investment (PRI) remained on hold as we navigated the lockdown measures. In addition, the Covid community response that was launched in its place in 2020, known as The Life Café Project, was temporarily moved to The Vine Church who we have worked closely with and developed a very strong ongoing church relationship, before closing in August. In light of this, the achievement of our major aims and objectives were as follows:

In light of this, the achievement of our major aims and objectives were as follows:

- 1 In person Sunday services resumed as the lockdown eased in Q3, meeting at Christ Church, Parkwood at 14:30. In person services were held fortnightly, Zoom services held in between, joining together as prayer, worship and the public reading of scripture and teaching was promoted, and people's lives continued to be transformed through the personal application of the Word of God. By the end of the year, we saw average attendances for in person services reach 20 with highest attendance of 35. Opportunities were also taken to visit other churches and provide both worship and preaching ministry.
- 2 A worship night was held with the theme "Run to the Father", multiple local churches were represented in attendance of 60 people.
- 3 New funding was received, and Phase 2 of our community-building work began, framed by the "Family Strategy". Beginning in October and planned to run for initial 12 months: 'Celebrate Family Food' is a series of 8-week programmes. Families in the local community come into the church to collect daily recipe boxes with pre-portioned fresh ingredients and recipes to cook family meals together. Befriending, support, and additional training available. Plans include integrating debt and finance management and parenting courses/support.
- 4 The church continues to take an active role in the South of Maidstone community together with multiple other churches, charities and community services in a collaboration called the Bridge People, providing a wide range of support directly through the local schools.
- 5 The annual Celebration Churches International (CCI) conferences were attended via online services. As always, this time of teaching, ministry, and fellowship at CCI conferences provides a valuable and key part of the resources made available to the Church by CCI for the equipping of Pastors across the Family of Churches and enriches the work that is done in the UK.

On-going performance is monitored dynamically in line with the expectations of a start-up church. A key component is the annual budget. This is agreed by the trustees and is monitored on an ongoing basis by a sub-group of the trustees and the treasurer, with regular reports going to the full trustee board and CCI.

At this early stage, though growth and income are vital performance factors, other qualitative and strategic factors or milestones will be prioritised such as gaining local traction, establishment of a permanent venue in the community for meetings and office space and establishment and strengthening of networking relationships with other local churches and community projects.

Fundraising activities and income generation

Usual income comprised of tithes and offerings of our faithful members. In addition, a substantial grant was awarded to launch the new phase of our community work.

**Celebration Church United Kingdom Limited
For the Year Ended 31 December 2021**

FINANCIAL REVIEW

Going concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Therefore, they continue to adopt the going concern basis in preparing the financial statements. The Church's financial position is monitored on a monthly basis with reports and analysis on income, spending and account balances.

Reserves Policy

The trustees approved a review of the Reserves and Investment policies: adding policy relating to programme related investments.

At 31 December 2021 the Charity held general and restricted reserves of £56,644. At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to support the current level of expenditure and to continue in operational existence for the foreseeable future. Due to the impact of COVID-19, it is also acknowledged that there has been a significant impact on the planned

Principal funding

The primary source of income remains tithes and offerings from the local congregation. However, it is evident that grant funding, fundraising activities and wider donor giving, has and will contribute a portion of the income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Celebration Church United Kingdom is a charitable company limited by guarantee. It is governed by its Memorandum and Articles of Association dated 14 August 2007 and revised 22 August 2008.

Recruitment and appointment of new trustees

The trustees, who are also the members of the Charity, take responsibility for its governance, management and trustee appointments in accordance with its governing document. During this period, the Board had seven active trustees, each with differing expertise to contribute to the delivery of the charity's objectives.

Management

The trustees met three times during the year, one of the meetings being the Annual General Meeting. Sub committees of the board met in between these times focused on specific areas.

Responsibility for policy and key operating decisions of the charity rest with the trustees whilst the day to day operation has been delegated to the management team, who meet regularly on church and charity matters, under the leadership of the Lead Pastor.

The activities of the charity are predominantly volunteer delivered.

Networking Relationships and Related Parties

Celebration Church United Kingdom remains a member of the family of churches within Celebration Churches International (CCI) www.celebrationmin.org.

Through CCI the church receives apostolic leadership, resources, training and other support. CCI is responsible for a family of 80+ churches and church plants across the world as well as social impact projects in Africa helping in excess of 10,000 individuals.

In the UK, the Church is a member of the Evangelical Alliance - Membership Number 232413.

**Celebration Church United Kingdom Limited
For the Year Ended 31 December 2021**

FINANCIAL REVIEW

STRUCTURE, GOVERNANCE AND MANAGEMENT / CONTINUED

Risk Management

The Trustees review the major strategic, economic and operational risks, relevant to a small charity with few employees. Frameworks and procedures are in place to identify, monitor and review these risks on a regular basis. All major insurable risks are subject to normal churches and employers' insurance. Contractual risks are reviewed before being entered into, to assess that they could not significantly impact upon the Churches ability to fulfil its objectives.

An annual review of all risk areas is undertaken by the trustees in conjunction with any staff and volunteers responsible for the area of activity.

The charity has in place all the policies as per Charity Commission guidance and no significant material issues arose during the year in relation to these policies.

Public Benefit

The Trustees confirm that they have paid due regard to the Charity Commission's guidance on public benefit reporting in deciding what activities the charity should undertake. The Annual Report explains the Charity's work during the year and how it has been carried out for public benefit.

Small Company Provisions

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006

Approved by order of the board of trustees and signed on its behalf by:



Boden Dollie - Trustee

Oct 10, 2022

Date

**Celebration Church United Kingdom Limited
For the Year Ended 31 December 2021**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

Independent examiner's report to the trustees of
Celebration Church United Kingdom Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination, or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

James Walsh FAIA FFA FFTA
James Walsh Accountant Limited
19 Titan Court
Laporte Way
Luton
Bedfordshire
LU4 8EF

Signed



James Walsh

Oct 10, 2022

Date

**Celebration Church United Kingdom Limited
For the Year Ended 31 December 2021**

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Total Funds 31.12.2021	Total Funds 31.12.2020
		£	£
Income From			
Donations and legacies	2	30,101	57,137
Other income - Bank Charges Refunded		6,521	
Book Sales		20	
Charitable Activities (all restricted)	3	73,198	42,500
Interest Receivable		2	17
Total		<u>109,842</u>	<u>99,654</u>
Expenditure on Charitable Activities			
Ministry		20,286	14,245
Charitable Activities (unrestricted)		15,207	0
Life Café – expenses		31,581	21,731
Charitable activities (all restricted)		50,621	24,295
		<u>117,695</u>	<u>60,271</u>
Net Income (Deficit)		(7,853)	39,383
Reconciliation of Funds			
Total funds brought forward	7	64,497	25,114
Total Funds Carried Forward		<u>56,644</u>	<u>64,497</u>

**Celebration Church United Kingdom Limited
For the Year Ended 31 December 2021**

BALANCE SHEET

	Notes	Total Funds 31.12.2021	Total Funds 31.12.2020
		£	£
Fixed Assets			
Tangible assets	8	3,709	1,373
Current Assets			
Stocks	9	350	350
Debtors	10	3,841	6,413
Cash in Bank (of which £4,240 (2020 £18,205) was restricted)		59,831	102,260
		<u>64,022</u>	<u>109,023</u>
Creditors			
Amounts falling due within one year	11	(5,970)	(2,190)
		<u>58,052</u>	<u>106,833</u>
Net Current Assets			
		61,761	108,206
Total Assets Less Current Liabilities			
Creditors			
Amounts falling due over one year			
Funds held on behalf of - Celebration Church International	11a	(5,117)	(43,709)
		<u>56,644</u>	<u>64,497</u>
Net Assets (Liabilities)			
Funds			
Unrestricted Funds	12	34,067	46,292
Restricted Funds		22,577	18,205
Total Funds		<u>56,644</u>	<u>64,497</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small- companies regime.

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



Gregory MacQueen - Trustee

Oct 11, 2022

Date

The notes form part of these financial statements

Celebration Church United Kingdom Limited
For the Year Ended 31 December 2021

NOTES

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and, the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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, these have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Equipment - 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items.

Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Celebration Church United Kingdom Limited
For the Year Ended 31 December 2021

NOTES / CONTINUED

2 DONATIONS

	31.12.2021	31.12.2020
	£	£
Committed giving	14,039	39,239
Partnerise Ltd Donations	2,300	0
Life Café donations - other	2,716	14,301
Coffee Fundraiser Donations	126	0
Celebrate Summer Donations	2,670	0
Schools Out Donations	1,567	0
Community Food Donations	560	0
School Holiday Events Donations	2,745	0
Gift Aid tax reclaimable	3,378	3,597
	30,101	57,137
	30,101	57,137

3 CHARITABLE ACTIVITIES - GRANT FUNDING

	31.12.2021	31.12.2020
	£	£
Kent Community Foundation	5,000	5,000
Boxes of Hope	0	400
Kent County Council	10,000	5,000
National Lotter(Awards for All)	10,000	0
National Lottery Reaching Communitiers Fund	48,198	32,100
	73,198	42,500
	73,198	42,500

4 NET INCOME / (EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.2021	31.12.2020
	£	£
Depreciation - owned assets	927	343
Depreciation - owned assets	927	343
	927	343

5 TRUSTEES' REMUNERATION AND BENEFITS

During the year a Trustee received a salary of £8640 (2020 - £5,040).

6 STAFF COSTS

	31.12.2021	31.12.2020
	£	£
Wages and Salaries	8,640	5,040
	8,640	5,040
	8,640	5,040

The average monthly number of employees during the year was as follows:

	31.12.2021	31.12.2020
Charitable activities	1	1
	1	1
	1	1

No employees received emoluments, in excess of £60,000.

Celebration Church United Kingdom Limited
For the Year Ended 31 December 2021

NOTES / CONTINUED

7 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	All Funds 2021 £	All Funds 2020 £
INCOME FROM		
Donations and Legacies	30,101	57,137
Other income – Grant Funding	73,198	42,500
Other income – Investment income	6,543	17
Total	109,842	99,654
LESS: EXPENDITURE ON		
Charitable activities		
Ministry	20,286	14,245
Life Café - Expenses	31,581	21,731
Charitable Activities - unrestricted	15,207	0
Charitable Activities - restricted	50,621	24,295
Total	117,695	60,271
NET INCOME	(7,853)	39,383
RECONCILIATION OF FUNDS		
Total funds brought forward	64,497	25,114
TOTAL FUNDS CARRIED FORWARD	56,644	64,497

8 TANGIBLE FIXED ASSETS

	Equipment £	Equipment £
COST		
At 01 January 2021	7,518	7,230
Additions	3,263	288
At 31 December 2021	10,781	7,518
DEPRECIATION		
At 01 January 2021	6,145	5,802
Additions	927	343
At 31 December 2021	7,072	6,145
NET BOOK VALUE	3,709	1,373
At 31 December 2021		
At 31 December 2020		

Celebration Church United Kingdom Limited
For the Year Ended 31 December 2021

NOTES / CONTINUED

9 STOCKS

	31.12.2021	31.12.2020
	£	£
Food and goods	350	350
	<u>350</u>	<u>350</u>

10 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.2021	31.12.2020
	£	£
Gift Aid recoverable	3,841	6,221
Prepayments and accrued income	0	186
Social security and other taxes	0	6
	<u>3,841</u>	<u>6,413</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.2021	31.12.2020
	£	£
Accruals and deferred income	5,970	2,190
	<u>5,970</u>	<u>2,190</u>

11a CREDITORS: AMOUNTS FALLING DUE OVER ONE YEAR

	31.12.2021	31.12.2020
	£	£
Funds held on behalf of Celebration Ministries International	5,117	0
	<u>5,117</u>	<u>0</u>

12 MOVEMENT IN FUNDS

	31.12.2021	At 31.12.2020
	£	£
Opening balance	64,497	25,114
General fund	(36,951)	21178
Refunded bank charges	6,521	
Restricted funds	22,577	18,205
TOTAL FUNDS	<u>56,644</u>	<u>64,497</u>

Restricted fund balances are: £22,577, Net movement in funds, included in the above are as follows:

	At 01.01.2021	Net Movement in Funds	At 31.12.2021
	£		£
General fund	30,123	(67,014)	(36,891)
Restricted funds	73,198	(50,621)	22,577
TOTAL FUNDS	<u>103,321</u>	<u>(117,635)</u>	<u>(14,314)</u>

Restricted Fund Grant Balances are:

National Lottery (Awards for all)	40
Kent Community Foundation	2,668
National Lottery Reaching Communities	19,869
	<u>22,577</u>

**Celebration Church United Kingdom Limited
For the Year Ended 31 December 2021**

NOTES / CONTINUED

12 MOVEMENT IN FUNDS / CONTINUED

Comparatives for movement in funds

	At 01/01/2021 £	Net Movement in Funds	At 31/12/2021 £
General fund	64,497	(7,853)	56,644
TOTAL FUNDS	<u>64,497</u>	<u>(7,853)</u>	<u>56,644</u>

Comparative net movement in funds, included in the above are as follows:

	At 01/01/2021 £	Net Movement in Funds	At 31/12/2021 £
General fund	109,842	(117,695)	(7,853)
TOTAL FUNDS	<u>109,842</u>	<u>(117,695)</u>	<u>(7,853)</u>

13 RELATED PARTY DISCLOSURES

Charity Commission approvals were necessarily requested and received for the related party transactions for the year ended 31 December 2021 for the payment of a salary of £8,640 to a Trustee, by way of a monthly paye wage included under Staff Costs, referred to in note 5.

Aggregate donations received by the church from the Trustees amounted to £3,985. (2020 - £2,993).

14 ULTIMATE CONTROLLING PARTY

The charity is controlled by the trustees who are the members of the company. There are no persons significant control.