

**CELESTIAL CHURCH OF CHRIST  
CLAPHAM PARISH  
ACCOUNTS  
31ST DECEMBER 2020**

**EMMANUEL STEPHENS & CO.  
CHARTERED ACCOUNTANTS,  
BUSINESS ADVISERS & CONSULTANTS  
62 BEECHWOOD ROAD  
LONDON E8 3DY**

**CELESTIAL CHURCH OF CHRIST CLAPHAM PARISH**  
**Report and Accounts for the year ended 31st December 2020**

**CHARITY REGISTRATION NUMBER IN ENGLAND AND WALES**  
1048945

**EMMANUEL STEPHENS & CO.**  
**CHARTERED ACCOUNTANTS, BUSINESS ADVISERS, & CONSULTANTS.**

**CELESTIAL CHURCH OF CHRIST CLAPHAM PARISH**  
Reports and Accounts For The Year Ended 31st December 2020

**CONTENTS**

Charity Information	1
Trustees Report	2
Accountant's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to Accounts	6 - 7

**CELESTIAL CHURCH OF CHRIST CLAPHAM PARISH**  
Charity Information

**THE MANAGEMENT COMMITTEE:**

Rev. Peter Adigun	Priest
Josephine Vincent	Chairman/Principal Trustee
Susan Adepoju	Treasurer

**Charity Registration No:**  
1048945

**BUSINESS OFFICE**

204 Coldharbour Lane  
London  
SW9 8SA

**BANKERS**

Natwest Bank Plc  
Brixton Branch  
504 Brixton Road  
London  
SW9 8EB

**ACCOUNTANTS**

EMMANUEL STEPHENS & CO.  
62 BEECHWOOD ROAD  
LONDON E8 3DY

## **CELESTIAL CHURCH OF CHRIST CLAPHAM PARISH**

### **REPORT OF THE TRUSTEES TO MEMBERS OF THE CELESTIAL CHURCH OF CHRIST CLAPHAM PARISH**

The Trustees present their report and Accounts for the year ended 31 December 2020.

Celestial Church of Christ Clapham Parish is a registered charity with the overall mission of spreading the Christian faith, alleviating poverty and reaching out to those that are marginalised in the society at large. We started the year with a spirit-filled service with the motive of continuous soul-winning for the Kingdom of Christ.

The church activities for the year in review are classified into standard, special and inter parish. The standard activities are regularly held weekly, monthly and annually, they are part of the Church calendar worldwide and are observed by all parishes including Clapham parish.

The special activities are home-grown activities that are designed to meet the needs of the members of the parish including the parish cantata, the summer feast, a special grand command music performance to include special artists from Europe and Africa.

Inter-parish activities are related activities and special programmes of sister parishes and other denominations for which the parish regularly gets invited to participate or as a guest. They include revival programmes and seminars.

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Josephine Vincent                      Date

## **CELESTIAL CHURCH OF CHRIST CLAPHAM PARISH**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CELESTIAL CHURCH OF CHRIST CLAPHAM PARISH**

I report on the accounts of the Trust for the period ended 31st December 2020, Which are set out on paged 3 to 6.

#### **RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

As the Charity's Trustees, you are responsible for the preparation of the Account: you consider that the audit requirement of section 43(2) of the Charities Act 1993 ("the Act") does not apply.

It is my responsibility to:

- . Examine the accounts under section 145 of the 2011 Act;
- . to follow the procedure s laid down in the general Directions given by the Charity Commission under section 145(5) of the 2011 Act;
- . to state whether particulat 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 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 2011 Act, and
  - \* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.have not been met: or
2. to which, in my opinion, attention be drawn to enable a proper understanding of the accounts to be reached.

#### **Emmanuel Stephens & Co.**

Chartered Accountants,  
Business Advisers & Consultants  
62 Beechwood Road  
London  
E8 3DY

## CELESTIAL CHURCH OF CHRIST CLAPHAM PARISH

Statement of Financial Activities for the year ended 31st December 2020

	Notes	Unrestricted £	2020 Restricted £	Total £	2019 £
<b>Incoming Resources</b>					
Tithes, Offerings & Similar Incoming Resources	1	29,296	-	29,296	57,011
Miscellaneous Receipt(Insurance Claim)		0	-	0	0
Gift Aid Received		13,635	-	13,635	4,962
<b>Total Incoming Resources</b>		<b>42,930</b>	<b>0</b>	<b>42,930</b>	<b>61,973</b>
<b>Charitable Resources Expended</b>					
Direct Charitable expenses	2	21,450	-	21,450	25,015
Fundraising Publicity	3	-	-	-	-
Management & Administration	4	21,083	-	21,083	28,027
<b>Total Resources expended</b>		<b>42,533</b>	<b>-</b>	<b>42,533</b>	<b>53,042</b>
<b>Net Incoming Resources for the year</b>		<b>397</b>	<b>-</b>	<b>397</b>	<b>8,931</b>
Funds Brought Forward		176,171	-	176,171	167,240
Fund Balances carried forward		<b>176,568</b>	<b>-</b>	<b>176,568</b>	<b>176,171</b>

All disclosures relate to the continuing operations. There are no recognised gains or losses other than those disclosed above.

**CELESTIAL CHURCH OF CHRIST CLAPHAM PARISH**

Balance sheet as at 31st December 2020

	Notes	2020		2019
		£	£	£
<b>FIXED ASSETS</b>				
Freehold Premises		175,000		175,000
Other tangible Fixed Assets	9	<u>2,331</u>		<u>3,108</u>
			177,331	<u>178,108</u>
<b>CURRENT ASSETS</b>				
Deposit Investment		-		-
Cash in Hand/ Bank		<u>12,093</u>		<u>10,919</u>
		12,093		10,919
<b>CURRENT LIABILITIES</b>				
Amount falling due within one year	6	<u>(12,856)</u>		<u>(12,856)</u>
<b>NET CURRENT ASSETS</b>		-	763	-
				1,937
<b>LONG TERM LIABILITIES</b>				
Amount falling due more than a year			0	0
			<u>176,568</u>	<u>176,171</u>
<b>ACCUMULATED FUNDS</b>				
Unrestricted	7		176,568	176,171
Restricted	8		<u>-</u>	<u>-</u>
			<u>176,568</u>	<u>176,171</u>
	-			
	0			

Approved by the Trustees and Signed on their behalf:

\_\_\_\_\_  
Josephine Vincent.                      Date

**CELESTIAL CHURCH OF CHRIST CLAPHAM PARISH**  
**Notes to the financial statements for the year ended 31st December 2020**

**ACCOUNTING POLICIES**

The accounts have been prepared in compliance with the statement of Recommended Practice (SORP): Accounting for Charities.

**1. GRANTS, DONATIONS ETC**

These are recognised in full in the Statement of Financial Activities in the period in which they are received.

**2. DIRECT CHARITABLE EXPENDITURE**

This comprises all expenditure directly related to the objects of the of the charity. It also includes the expenditure in support of that activity where material.

	2020	2019
	£	£
Donations	1,050	950
Pastoral Returns	600	1,800
Honorarium	19,800	22,265
	21,450	25,015

**3. FUND RAISING AND PUBLICITY**

This comprise the costs incurred in connection with the management of the charity's assets. These costs are organisational as opposed to project administration costs. They include costs for complying with the constitutional and statutory requirements.

**4. MANAGEMENT AND ADMINISTRATION**

	2020	2019
	£	£
Travel	2,289	-
Telephone/Fax	703	-
Stationeries & Postage	-	885
Light & Heat	5,059	5,351
Insurance	2,760	2,866
Harvest Expenses	-	5,970
Rates	158	126
Depreciation	777	2,512
Building Refurbishment	1,147	8,817
Accountancy fees	500	500
Professional fees	2,409	1,000
Church Expenses	5,281	-
	21,083	28,027

\*The founding Shepherd died in the year and was buried

## 5. DEPRECIATION

This has been provided at the following rates in order to write off the assets over their estimated useful lives

Freehold Property	0%
Musical Equipment	10%
Motor Vehicles	20%
Fixture & Fittings	10%

## 6. LIABILITIES

This represent the accountancy fees and the balance on HP repayment

	2020	2019
	£	£
Professional fee	12,356	12,356
Accountancy Fees	500	500
	<u>12,856</u>	<u>12,856</u>

## 7. UNRESTRICTED FUNDS

These are grants and donations received or receivable for the objects of the charity without restrictions as to purpose but are available as general funds.

## 8. OTHER FIXED ASSESTS

Restricted funds are used for the purpose as specified by the donor. Expenditure that meets these criteria is identified to the fund.

## 9. FIXED ASSETS

	Freehold Property	Computer Equipment	Musical Equipment	Fixtures & Fittings	Total
	£		£	£	£
<b>Cost/Valuation</b>					
At 1 January 2020	175,000	3,150	4,620	23,342	206,112
Additions		-	-	-	-
At 31st December 2020	<u>175,000</u>	<u>3,150</u>	<u>4,620</u>	<u>23,342</u>	<u>206,112</u>
<b>DEPRECIATION</b>					
At 1 January 2020	-	1,890	2,772	23,342	28,004
Charge for the year	-	315	462	-	777
At 31st December 2020	<u>-</u>	<u>2,205</u>	<u>3,234</u>	<u>23,342</u>	<u>28,781</u>
<b>Net Book Value</b>					
At 31st December 2020	<u>175,000</u>	<u>945</u>	<u>1,386</u>	<u>0</u>	<u>177,331</u>
At 31 December 2019	<u>175,000</u>	<u>1,260</u>	<u>1,848</u>	<u>-</u>	<u>178,108</u>