

**CELESTIAL CHURCH OF CHRIST
CLAPHAM PARISH
ACCOUNTS
31ST DECEMBER 2021**

**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 2021

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 2021

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 2021.

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.

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 2021, 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 2021

	Notes	Unrestricted £	2021 Restricted £	Total £	2020 £
Incoming Resources					
Tithes, Offerings & Similar Incoming Resources	1	65,220	-	65,220	29,296
Miscellaneous Receipt(Insurance Claim)		0	-	0	0
Gift Aid Received		6,950	-	6,950	13,635
Total Incoming Resources		72,170	0	72,170	42,931
Charitable Resources Expended					
Direct Charitable expenses	2	23,750	-	23,750	21,450
Fundraising Publicity	3	-	-	-	-
Management & Administration	4	49,677	-	49,677	21,084
Total Resources expended		73,427	-	73,427	42,534
Net Incoming Resources for the year	-	1,256	-	1,256	397
Funds Brought Forward		176,171	-	176,171	176,171
Fund Balances carried forward		174,915	-	174,915	176,568

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 2021

	Notes	2021		2020
		£	£	£
FIXED ASSETS				
Freehold Premises		175,000		175,000
Other tangible Fixed Assets	9	<u>777</u>		<u>1,554</u>
			175,777	<u>176,554</u>
CURRENT ASSETS				
Deposit Investment		-		380
Cash in Hand/ Bank		<u>10,594</u>		<u>12,093</u>
		10,594		12,473
CURRENT LIABILITIES				
Amount falling due within one year	6	<u>(11,456)</u>		<u>(12,856)</u>
NET CURRENT ASSETS		-	862	-
LONG TERM LIABILITIES				
Amount falling due more than a year			<u>0</u>	<u>0</u>
			<u>174,915</u>	<u>176,171</u>
ACCUMULATED FUNDS				
Unrestricted	7		174,915	176,171
Restricted	8		<u>-</u>	<u>-</u>
			<u>174,915</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 2021

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.

	2021	2020
	£	£
Donations	1,450	1,050
Pastoral Returns	1,500	600
Honorarium	20,800	19,800
	23,750	21,450

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

	2021	2020
	£	£
Travel	2,167	2,289
Telephone/Fax	1,015	703
Stationeries & Postage	980	-
Light & Heat	5,746	5,059
Insurance	2,816	2,760
Harvest Expenses	2,347	-
Rates	10	158
Depreciation	777	777
Building Refurbishment	8,705	1,147
Accountancy fees	500	500
Professional fees	-	2,409
Church Expenses	24,613	5,281
	49,677	21,083

*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

	2021	2020
	£	£
Professional fee	10,956	12,356
Accountancy Fees	500	500
	<u>11,456</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
	£		£	£	£
Cost/Valuation					
At 1 January 2021	175,000	3,150	4,620	23,342	206,112
Additions		-	-	-	-
At 31st December 2021	<u>175,000</u>	<u>3,150</u>	<u>4,620</u>	<u>23,342</u>	<u>206,112</u>
DEPRECIATION					
At 1 January 2021	-	2,520	3,696	23,342	29,558
Charge for the year	-	315	462	-	777
At 31st December 2021	<u>-</u>	<u>2,835</u>	<u>4,158</u>	<u>23,342</u>	<u>30,335</u>
Net Book Value					
At 31st December 2021	<u>175,000</u>	<u>315</u>	<u>462</u>	<u>0</u>	<u>175,777</u>
At 31 December 2020	<u>175,000</u>	<u>630</u>	<u>924</u>	<u>-</u>	<u>176,554</u>