CELESTIAL CHURCH OF CHRIST
CITADEL OF CELESTIANS SALFORD PARISH

YEAR ENDED: 31 DECEMBER 2025

CHARITY NO. 1157409

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Celestial Church of Christ, Citadel of Celestians Parish

Reference and Administrative information

Charity Name:	Celestial Church of Christ, Citadel of Celestians Parish
Charity Registered Number:	1157409
Principal Address	70 Memorial Road Walkden Salford M28 3AG
Trustees	Ev Michael Ekundayo (Chairman) Ms Olufunke Joseph Ms Elizabeth Ekunyemi
Accountants:	PVG Accounting Services & Consultancy Ltd 344 Moston Lane Manchester M40 9JS
Bankers	Royal Bank of Scotland Wise Bank

Celestial Church of Christ, Citadel of Celestians Parish
Report of the Trustees for the year ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.
The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' effective 1 January 2015.

Structure, Governance and Management

Governing Document

The organisation was registered as a Charitable Incorporated Organisation (CIO) on the 14th June 2014.

Recruitment and appointment of new trustees

Generally trustees are appointed by Board of Trustees. Trustees are appointed by invitation as at when required and depending on their expertise and requirements of the charity. There are no new trustees appointed during the period.

Induction and training of new trustees

The charity arranges appropriate training both internally and through other voluntary training providers. The trustees and all involved in running the charity, including volunteers are always encouraged to acquire the necessary skills required for the achievement of the charity objectives.

Additionally, new trustees are invited and encouraged to attend series of short training sessions to familiarise themselves with the charity and the context within which it operates.

Organisational structure

The trustees who served during the period and up to the date of the report are set out above. The day to day responsibility for the running of the charity lies with the Parish Shepherd. The Shepherd is accountable to the Board of Trustees who are ultimately responsible for all strategic decisions of the charity.

The trustees meet regularly and are responsible for the strategic direction and policy of the charity. All trustees and the senior pastor give their time voluntarily. No full time employee is engaged in the administration of the charity. The charity is assisted by members who render voluntary services to the charity.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity, and are satisfied that the systems are in place to mitigate exposure to the major risks.

Objectives and Principal Activities

The charity's objectives and principal activity is to promote the advancement of the christian faith, the relief of poverty and promotion and fulfilment of various charitable causes within the local community and such other parts of the United Kingdom and the world as the trustees think fit.

Celestial Church of Christ, Citadel of Celestians Parish
Report of the Trustees for the year ended 31 December 2025

Mission statement

a) Close the void between the call & fulfilmentof celestial church of Christ's mission on earth
b) Raising christlike armies to take celestial church of Christ & christianity mandate to the next level
c) Practice & implement complete & pure worship for all human existence
d) Empowerment of christians to positively influence every aspect of the world around them
e) Continuously seek, promote, reach out & extend the teaching/knowledge of the word of God (Holy Bible) to people of all ages
e) Winning souls for Christ

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim , objectives and activities remained focused on our stated purposes. We have referred to the guidiance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The Focus of Our Work

Our main objectives for the year continued to be the advancement of the Christian faith and the relief of poverty and sickness. The policy of the Celestial Church of Christ, Citadel of Celestians Parish, Salford is to pursue objectives in the following ways:

1. Provision of weekly church services on Wednesdays, Fridays and Sunday to minister to the physical, spiritual and material needs of the congregants.

2. Successful achieving main objective of the charity in consideration to available materials and personnel;

3. Successful hosting of food drive to our immediate and extended environment

4. Support other charities like children of war etc;

4. Developing and training youths in music and playing of musical instruments

5. Teaching and lecturing the word of God to people of all races and ages

6. Established Food Bank provisions for members, neighbours and immediate environment.

7. Provision of services to individuals, families and community at large. The service includes a wide range of spiritual and social care.

8. Working with other christian agencies and churches in Manchester to advance the preaching of the gospel.

Celestial Church of Christ, Citadel of Celestians Parish
Report of the Trustees for the year ended 31 December 2025

Development and Achievements in the Period

The charity's events were properly managed, executed and reviewed for its impact on members. Our charity continues to grow in Sunday morning attendance, youth and children's ministry. We minister to the physical, mental and spiritual needs of our members and new comers in our midst. We have helped relief poverty and hardship amongst both and irregular congregants who are suffering from financial hardship due to unemployment and lack of financial resources.

Financial Review

Our charity was able to raise a total income of £140,696 during the year under review as against £103,809 in the previous year. This is a remarkable increase of £36,887 on the previous years income.

Principal Funding Sources

The principal funding sources for the charity are currently by way of Donations and Gifts from congregants through the offering basket passed during Church services and through bank standing orders etc.

Investment Policy

The objective of the investment policy is to invest in cash at banks where the capital is protected. The charity currently has a policy of keeping any surplus liquid funds in cash at banks where immediate access and security of funds is guaranteed.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds which are the free reserves of the charity at a level which equates to at least 3 months of unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergencies which may arise from time to time.

The expenditure for 2025 was £114,975 and therefore the targeted reserves should be between £28,743.75 and £57,487 in general funds. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding. The charity was able to meet the targeted reserves during the year under review.

Plans for Future Periods

In the near future, the charity plans to expand its operations and will continue our drive towards providing more benefits to our community The Charity plans continuing the activities outlined above in forthcoming years subject to satisfactory funding arrangements.

As at the time of this report, the charity has acquired its own place of worship and necessary arrangements are being made to engage the local community through the introduction of charitable programmes which will be directed towards provision of services which will engage them through preaching of the gospel.

Celestial Church of Christ, Citadel of Celestians Parish
Report of the Trustees for the year ended 31 December 2025

Trustees' Responsibilities

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable trust as at the balance sheet date and of its incoming resources and applications of resources, including income and expenditure, for the financial year. In preparing those financial statements the Trustees should follow best practice and

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent

Prepare the financial statements on going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statement comply with the Charities Act 2011. They are also responsible for the safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to the Accountants

In accordance with charity law, as trustees, we certify that:

So far as we are aware, there is no relevant information of which the company's accountants are unaware; and as the trustees of the charity we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charity's accountants are aware of that information'.

This report has been prepared

By order of trustees:

Evangelist Michael Ekundayo
Chairman

1st October 2025

Independent Examiner's Report to the Trustees of the Celestian Church of Christ, Citadel of Celestians-Parish for the year ended 31 December 2025

As described on pages 2 to 5, the Trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year (under section 144(1) of the Charities Act 2011 (The 2011 Act) and that an independent examination is needed. It is my responsibilty to:

examine the accounts (under section 145(1) of the Charity Act 2011;

follow the procedures laid down in the general Directions given by the Charity Commissioners under section 132 of the Charity Act 2011; and

state whether particular matters have come to my attention

Basis of Independent examiners statement

Our examination was carried out in accordance with 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 the trustees concerning 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 examiners statement

In connection with my examination, no matter has come to my 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 Charities Act 2011; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

PVG Accounting Services & Consultancy Ltd
344 Moston Lane
Manchester
M40 9JS

Celestial Church of Christ, Citadel of Celestians Parish
Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 December 2025

	Notes	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 **Total Funds** £	2024 Total Funds £
Incoming resources					
Incoming resources from generated funds:					
Voluntary Income:					
Donations and Offerings	**1**	101,864	-	101,864	88,794
Gift Aid Tax Reclaim		38,324		38,324	-
Building Fund		-		-	-
Sundry Income		508		508	415
Activities for generating funds:					
Investment Income		-	-	-	-
Incoming resources from charitable activities:					
Grants & Contracts		-	-	-	14,600
Total incoming resources		140,696	-	**140,696**	103,809
Resources expended					
Cost of generating funds					
Costs of generating voluntary income	**2**	78,616	-	78,616	57,688
Fundraising trading: cost of goods sold		-		-	-
Charity activities	**3**	32,309	-	32,309	41,457
Governance Costs	**4**	550	-	550	550
Total resources expended		111,475	-	**111,475**	99,695
Net Incoming resources before other recognised gains		29,222	-	29,222	4115
Net movement in funds		29,222	-	29,222	4115
Reconciliation of Funds					
Total funds brought forward		150,911		150,911	146,796
Total funds carried forward		**180,133**	-	**180,133**	150,911

The statement of financial activities includes all gains and losses in the year. All incoming resourcesand resources expended derive from continuing activities.

The notes on Pages 9 to 12 form part of these Accounts.

Celestial Church of Christ, Citadel of Celestians Parish
Balance Sheet as at 31 December 2024

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	**8**	157,376	130,355
Currents assets			
Cash at bank and in hand		10,427	23,480
Debtors	**9**	13,743	1,000
Creditors: amounts falling due within one year	**10**	(1,413)	(3,924)
Total Assets less Current Liability		180,133	150,911
Net Assets		**180,133**	**150,911**
Unrestricted funds			
General funds	**11**	180,133	150,911
Total funds		**180,133**	**150,911**

Approved by the Board of Trustees on the 1st October 2025 and signed on its behalf by:

Evangelist Michael Ekundayo
Chairman

The notes on pages 9 to 12 form part of these financial statements.

Celestial Church of Christ, Citadel of Celestians Parish
Notes forming part of the financial statements for the year ended 31 December 2025

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed assets investments at market value, and in accordance with the Companies Act 2006 and the Statement of recommended Practice: Accounting and Reporting by Charities effective January 2015.

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furthermore of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income andthe amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receiveable. Grants, where entitlement is not conditional on the delivery of a specific performance by thecharity , are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Invested income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estmated usage as set out in Note 4.

1. Donations

	Unrestricted	**Restricted**	**2025 Total**	2024 Total
	£	**£**	**£**	£
Donations -Tithes and Offering	101,864	-	101,864	88,794
Gift Aid Tax Reclaim	38,324	-	38,324	-
Building Fund	-		-	-
Grant	-	-	-	14,600
Sundry Income	508	-	508	415
	140,696	-	**140,696**	**103,809**

Total Resources Expended

2. Costs of Generating Voluntary Income

	Basis of Allocation	***Church Wo***	***Support Cost***	***Governance***	**2025**	2024
		£	**£**	**£**	**£**	£
Staff Costs	Direct	-	28,770	-	28,770	-
Bank Charges	Direct	-	12	-	12	7
Administration	Direct	-	2,655	-	2,655	1,486
Professional Fees	Direct	-	2,400	-	2,400	-
Support Costs	Direct	-	26,956	-	26,956	26,214
Premises	Direct		17,823	-	17,823	29,981
		-	**78,616**	**-**	**78,616**	57,688

3. Charitable Activities

Ministry	Direct	32,309	-	-	32,309	41,457
		32,309	-	-	**32,309**	41,457

4. Governance Cost

Professional Fees				550	550	550
		-	-	**550**	**550**	550

Total Resources Expended		**32,309**	**78,616**	**550**	**111,475**	99,695

5. Net Incoming Resources for the Year

This is stated after charging:

	2025	2024
	£	£
Accountant's Remuneration	550	550
	550	550

6. Trustee Remuneration & Related Pay Transactions

No member of the Board of Trustee member received any remuneration during the period

7. Taxation

As a charity, Celestial Church of Christ, Citadel of Celestians Parish, Salford is exempt from tax on income and gains falling within section 505 of the Taxes Act1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have risen in the Charity.

8. Tangible Fixed Assets

Fixed assets (excluding investments and Land and Building) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write of the cost of each asset over its expected useful life, which in all cases is estimated at 4 to 5 years. The leasehold property is depreciated over 50 years at the rate of 2%. The cost brought into the books are estimated by the charity at cost/fair value or net realisable value as at the financial year end as addition during the year.

Depreciation of Building is calculated to write off its cost over 50 years on a straight line basis.

	Motor Vehicle	**Media &Musical Equipment**	**Leasehold Property**	**2025 Total**
	£	**£**	**£**	**£**
Cost				
At 1 Jan 2024	14,044	23,931	132,880	170,855
Additions in year	-	1,400	35,089	36,489
At 31 Dec 2024	14,044	25,331	167,969	207,344
Depreciation				
At 1 Jan 2024	5,049	23,371	15,100	43,520
Charge for the year	2,249	840	3,359	6,448
At 1 Dec 2024	7,298	24,211	18,459	49,968
Net Book Value At 1 December 2024	**6,746**	**1,120**	**149,510**	**157,376**
Net Book Value At 1 December 2023	8,995	560	120,800	130,355

9. Debtors: Amounts falling due within one year

	2025	2024
	£	£
Debtors	13,743	1,000
	13,743	1,000

10. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals	550	550
Creditors	863	1,687
	1,413	2,237

11. Analysis of Net Assets Between Funds

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	157,376		-	157,376
Investments	-	-	-	-
Current Assets	24,170	-	-	24,170
Total Liabilities	(1,413)	-	-	(1,413)
				-
Net Assets at 31 December 2025	**180,133**	-	-	**180,133**

13. Movements in Funds

	At 1 Jan 2025	Incoming Resources [Inc Gains]	Outgoing Resources	Transfers	31 December 2025
	£	£	£	£	£
Restricted Funds:	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-
Unrestricted Funds:					
General Funds	150,912	140,696	111,475	-	180,133
Total Unrestricted Funds	150,912	140,696	111,475	-	180,133
Total Funds	**150,912**	**140,696**	**111,475**	**-**	**180,133**

Celestial Church of Christ, Citadel of Celestians Parish
Income and Expenditure Account for the Year Ended 31 December 2025

			2025			2024
	£	£	£	£	£	£
Income			**140,696**			103,809
LESS OVERHEADS						
Staff Costs						
Gross Salary	23,000			23,000		
Pastor's Allowance	5,770			2,263		
		28,770			25,263	
Premises Costs						
Rent & Rates	14,148			3,196		
Cleaning Premises	2064			1272		
Waste Management	1311			240		
Security Expenses	300			250		
		17,823			4,718	
Bank Charges						
Bank Charges	12			7		
		12			7	
Administration						
Printing, Postage and Stationery	1,027			205		
Training	400			150		
Telephone & Internet	1,072			975		
Registration and Subscription Fees	156			156		
		2,655			1,486	
Ministry						
Evangelism & Publicity	4715			4289		
Community Projects	2000			2000		
Mental Health Project	2777			5980		
Events, Retreats & Conferences	17,271			13,592		
Gift to Charities & Visiting Ministries	2,317			2,283		
Donations, Welfare & Love Gifts	640			1,040		
Hospitality	1,389			11,523		
Music Expenses	1,200			750		
		32,309			41,457	
Professional Fees						
Audit & Accountancy Fees	550			550		
Professional Fees	2,400					
		2,950			550	
Support Costs						
Hotel, Travel & Motor Expenses	9,372			9,665		
Repair & Maintenance	9,195			2,875		
Insurance	1,925			1,814		
Depreciation	6,448			11,216		
Sundry Expenses	16			644		
		26,956			26,214	
			(114,975)			(99,695)
Surplus/(Deficit for the year)			**29,222**			4,115
Surplus brought forward			**150,911**			146,796
Surplus carried forward			**180,133**			150,911

This page does not form part of the statutory accounts.