Charity No: 1158665

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NEW CHAPTER CHRISTIAN INTERNATIONAL

MANAGEMENT COMMITTEE REPORT AND FINANCIAL STATEMENTS

For the year ended 31th August 2026

NEW CHAPTER CHRISTIAN INTERNATIONAL

Statement of Financial Activities (including Income and Expenditure Accounts)
For the year ended 31st August 2026 .

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The following pages do not form part of the statutory accounts

Detailed income and expenditure account **16**

NEW CHAPTER CHRISTIAN INTERNATIONAL

LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31st August 2026

Management Committee

1 Pastor Chukwunonso EmohChairman

2 Gift Chizurum AkuneseTrustee

3 Elochukwu Bartolomew EgwuonwuTrustee

Charity No **1158665**

Registered Office

322 Farm Street
Hockley
Birmingham
B19 2UF

Secretary

Accountants

Jecom & Co
Incorporated Financial Accoun(IFA)
276`Monument Road
RdgbEdgbaston
Birmingham
B16 8XF.

Bankers

HSBC

NEW CHAPTER CHRISTIAN INTERNATIONAL

MANAGEMENT COMMITTEE'S REPORT

For the year ended 31st August 2026 .

The Management Committee who are also the trustees of the charity submit their annual report and the financial statements of NEW CHAPTER CHRISTIAN INTERNATIONAL(the Charity) for the year ended 31st August 2026. The Management Committee confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirement of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities issued in September 2000.

Method of appointment or election of Management Committee

The Management of the Charity is the responsibility of the Management Committee who are elected and co-opted under the terms of the Articles of Association.

Constitution policies and objectives

The Church is registered as a charity and was set up by The charity commission.

The principle object of the Charity is to organise church services, community services, mentoring and advice nursery and teaching of children, adult and youth

There have been no changes in the objectives since the last annual report.

Organizational structure and decision making

The organization of the Charity is controlled by the members of the Management Committee.

Review of activities

During the year the Charity received a total of £38,713from grants and other sources. The financial results for the year are shown in the annexed accounts

Reserves policy

It is the policy of the management committee to work towards holding the minimum reserves necessary to enable the Charity to meet its commitments for a minimum period of three months.

NEW CHAPTER CHRISTIAN INTERNATIONAL

MANAGEMENT COMMITTEE'S REPORT

For the year ended 31st August 2026 .

Management committee's responsibilities

Charity law applicable to charities in England/Wales requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for the

period. In preparing those financial statements the Management Committee have *selected suitable accounting policies and applied them consistently, *made judgments and estimates that are reasonable and prudent,

* **stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and**
* **prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).**

The Management Committee have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities. These account has been delivered in accordance with the provisions applicable to chariries subject to the small companies regime.

The report was approved by the Management Committee on …..... and signed on its behalf by

Chukwuonso Kenneth Emoh
Chairman
NEW CHAPTER CHRISTIAN INTERNATIONAL

Independent Examiner's Report to the trustees of
NEW CHAPTER CHRISTIAN INTERNATIONAL
For the year ended 31st August 2026

I report on the accounts for the year ended 31st August 2026 which are set out on pages 8 to 16 Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the charity Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts (under section 43 of the Act), to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the Act), and to state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. 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 the course of 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 41 of the Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act; 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.

J. Okundaye AFA FFTA FIAB
Jecom & Co
Incorporated Financial Accountants
276 Monument Road
EdgbEdgbaston
Birningham
B16 8XF

NEW CHAPTER CHRISTIAN INTERNATIONAL

ACCOUNTANTS REPORT TO THE TRUSTEES

For the year ended 31st August 2026 .

In accordance with the instructions given to us we have prepared, without carrying out an audit the financial statements for the year ended 31st August 2026 set out on pages 7 to 16. These financial statement has been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002) under the historical cost convention and the accounting policies set out on page 8 to 9. from

the accounting records of the Charity and from information and explanation supplied to us.

a] the accounts of the Charity for the year ended 31st August 2026 are in agreement with the accounting records kept by the Charity under section 480 of the Companies Act 2006; and

b] having regard only to, and on the basis of, the information in those accounting records, those account have been drawn up in a manner consistent with the provisions of the Act as specified in subsection 476 so far as applicable to the charity.

Jecom & Co

Incorporated Financial Accountant

276 Monument Road
Edgbaston
Birmingham B16 8XF.

NEW CHAPTER CHRISTIAN INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st August 2026 .

	Note	Restricted Funds 2026 £	Unrestricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
INCOMING RESOURCES					
Donations legacies and similar incoming resources	2		38713	38713	71095

		38713	38713	71095
RESOURCES EXPENDED				
Charitable expenditure:				
Cost of activities in furtherance of the charity's objects				
Support costs for grants and activities	3	**7677**	7677	**16774**
Resources expended on managing and administering the charity	4	**21061**	**21061**	**40276 0**
TOTAL		6080	**6080**	**1155**
RESOURCES EXPENDED	5			
		34818	**34818**	**58205**
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR				
TOTAL FUNDS AT 31st August 2026				**12890**
TOTAL FUNDS AT 31st August 2025		**3895**	**3895**	**0**
		3895	**3895**	**12890**
The Statement of Financial Activities includes all gains and losses recognized in the year		**5342**	**5342**	**5342**

The notes on page 10 to 15 form part of these financial statements

NEW CHAPTER CHRISTIAN INTERNATIONAL

BALANCE Sheet

As at 31st August 2026 .

FIXED ASSETS	**Note**	**2026**
		£
Tangible fixed assets	**8**	**439**
CURRENT ASSETS		
Debtors	**9**	
Cash at Bank and in Hand		**9726**
CREDITORS - Amount falling due within one year	**10**	
Net Income for the year		**7264**
NET CURRENT ASSETS		**17430**
NET ASSETS	**12**	**17430**
CHARITY FUNDS		
Restricted Funds	**11**	**0**
Unrestricted Funds	**11**	**17430**

17430

The Trustees have:a]"For the year ending 31st August 2026 the charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006 .

b] The members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006.

c] The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting periods and preparation of the accounts.

The financial statements were approved by the Trustees on the …...……

And are signed on their behalf by:

Pastor Chukwunonso Emoh
Senior Pastor

Elochukwu B Egwuonwu
Trustee

The notes on pages 10 - 15 form part of these financial statements

NEW CHAPTER CHRISTIAN INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st August 2026.

1 ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP). "Accounting and Reporting by Charities" published in September 2000,

1.2 Charity Status

The members of the charity are the trustees named on page 2 in the event of the Charity being wound up.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for

particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in this financial statements for services donated by volunteers.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognized where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1.6 Cash flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their expected useful lives on the following basis:

Motor Vehicle	**-**	**25% Straight line**
Furnitures and Fixtures	**-**	**25% Straight line**
Office Equipment	**-**	**25% Straight line**

2 DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES

	Restricted	Unrestricted	Total	Total

		Funds 2026 £	Funds 2026 £	Funds 2026 £	Funds 2025
Grants	Gift Aid		10913	10,913	26831
Thith and offerings			27,801	27,801	
		0	38,713	38,713	26,831

3 SUPPORT COSTS FOR GRANTS AND ACTIVITIES

	Restricted Funds 2026 £	Unrestricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Printing postage & stationary		0	0	308
Protective clothings		0	0	303
Light & Heat		132	132	0
Bank charges		88	88	108
Consultancy		0	0	0
Functions		3,634	3,634	10067
Toiletories & first aid		116	116	0
Charity		0	0	3369
Insurance		0	3,369	0
Advertisement		0	0	0
Travel and subsistence		60	60	1504
Repairs & maintenance		13662	13,662	24617
Total	£17,692	£21,061	40,276	

4 RESOURCES EXPENDED ON MANAGING AND ADMINISTERING THE CHARITY

	Restricted Funds 2026 £	Unrestricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Sundries		0	0	0
Audit & Accountancy fees		973	973	9132

Professional fees		0	0	90
Property rent		5750	5750	6000
Telephone		712	712	1069
Depreciation - motor vehicles		0	0	0
Depreciation - office equipment		205	205	336
Depreciation - fixtures & fittings		37	37	146
Total	7677	7677	16774	

5 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff Costs	Depreciation	Other Costs	Total	Total
	2026	2026	2026	2026	2025
	£	£	£	£	0
Wages and salaries	6080		0	6080	1155
Support costs for grants and activities			21061	21061	0 40276
Resources expended on managing and administering the charity		242	7435	7677	0 16774
Total Resources Expended	6080	242	28496	34818	58205

6 NET INCOMING RESOURCES/(RESOURCES EXPENDED)

	Total	Total
	2026	2025
This is stated after charging	£	£
Depreciation of tangible fixed assets owned by the charity	242	483
Audit & Accountancy fees	973	9132
		90
Professional fees	1215	9704 0

During the year no Management Committee received any remuneration (2026 - £NIL)

During the year no Management Committee received any benefit in kind (2026 - £NIL)

During the year no Management Committee received any reimbursement of expenses (2026 - £NIL)

7 STAFF COSTS AND NUMBERS

Staff costs were as follows

	2026	2025
	£	£
Wages & Salaries	6080	1155

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

	2026	2025
Administrative	2	2

No employee received remuneration amounting to more than £50000 in either year

	821	146	586
	84	37	134
	121	0	13
	205	37	146
	616	110	439

8 TANGIBLE FIXED ASSETS

	Motor Vehicles	Equipment	Fixtures & Fittings	Total
	£	£	£	£
Cost				
At 1 September 2025		336	146	536
Addition in year		485	0	50
Depreciation				

At 1 September 2024			
Charge for the year			
At 31st August 2026			
Net book value			
At 1 September 2024			
At 31 August 2026	336	146	536

9 DEBTORS

	2026
Due within one year	£
Debtors	
Cash in hand and at bank	9726
	9726

NEW CHAPTER CHRISTIAN INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st August 2026

10 CREDITORS 2026

Amount falling due within one year	£
Bank Loan and overdrafts	
Accruals	0
Tax & National Insurance Contribution	
	£0

11 STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
UNRESTRICTED FUNDS	£	£	£	£
General Funds	-9468	28893	34818	-15392
General Fund 1				

Subtotal	-9468	28893	34818	-15392
RESTRICTED FUNDS				
Restricted Funds				
SUMMARY OF FUNDS	-9468	28893	34818	-15392
General Funds				
Restricted Funds		£	£	£
Total of Funds	-915	28893	34818	-6840

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	28396	28893	34818	22472

Restricted

	Unrestricted Funds 2026 £	Total Funds 2026 £	Funds 2026 £
Tangible fixed assets		439	1384
Debtors due after more than 1 year			
Current assets			
Creditors due within one year		0	380
		0	0
Total			
		439	1764

NEW CHAPTER CHRISTIAN INTERNATIONAL

DETAILED INCOME AND EXPENDITURE ACCOUNT

	Fund 31 August 2026 £	Fund 31-Aug-25
INCOME		
Building Fund	0	0
Tithes & Offering	27801	44264
Gift Aids	10913	26831
Community activities		

LESS : EXPENDITURE					71095
Wages & Salaries				71095	
Property rent and rate	38713				
Light & Heat				8060	
Printing, Postage & Stationery	5370			6000	
Repairs & Maintenance	5750			0	
Protective clothings	132			308	
Functions	0			24617	
Charity	13662			303	
Insurance	0			10067	
Toiletories and first aid	3634			3369	
Travel and subsistence	0			0	
Telephone & Fax	0			0	
Professional fees	116			1504	
Audit & Accountancy fees	60			1069	
Sundries	712			90	
Bank Charges	0			9132	
Depreciation - motor vehicles	973			1155	
Depreciation - office equipment	6080 88			108	
Depreciation - Fixtures and fittings	205 37			0	
TOTAL EXPENDITURE				336	
NET INCOME FOR THE YEAR		31449		146	66265
	£	7264	31449	£	

For the year ended 31st August 2026

4830

17 18 19 20 21 22 23 24 25 26 27 28 29 30