CBACHERUBIM & SERAPHIM MOVEMNT CHURCH,
CASEM MODEL PARISH, MANCHESTER, UK

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 December 2025

CHARITY NUMBER: 1185322

CBACHERUBIM & SERAPHIM MOVEMNT CHURCH,
CASEM MODEL PARISH, MANCHESTER, UK

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 December 2025

CHARITY NUMBER: 1185322

CONTENTS PAGE

Legal and administrative information	3
Report of the trustees	4-6
Income and Expenses Statement	7
Balance sheet	8
Notes on Financial Statement	9 - 11
Independent Examiner's report	12

CHERUBIM & SERAPHIM MOVEMENT CHURCH,
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM

Legal and administrative information

Trustees

Oluyemi Owolabi Fashina
Tolulope Deborah Fashina
Esther Ronke Omoboye

Address

1 Johnny King Close, Manchester, M40 8UT.

Independent Examiners

Solomon Allistar (MAAT)
54 Carriocca Business Park,
Hellidon Close, Ardwick,
Manchester,
M12 4AH

Bankers
NATWEST

Charity Registration Number
1185322

CHERUBIM & SERAPHIM MOVEMENT CHURCH, CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM

ANNUAL REPORT FOR THE YEAR ENDED 31st December 2025

Cherubim & Seraphim Movement Church, Casem Model Parish, Manchester – United Kingdom is constituted by a Charity incorporated Organisation Foundation model constitution and is a registered charity, No 1185322. Its Registered address is 1 Johnny King Close, Manchester, M40 8UT. Operational address is 26 Cobden, Salford, M6 6WG.

The charity trustees to 31 December 2025 were:

- Tolulope Deborah Fashina
- Esther Ronke Omoboye
- Oluyemi Owolabi Fashina

The objects of the charity are as follows

The object of the CIO is to advance the Christian religion in Salford and surrounding areas for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals producing and/or distributing literature on the Christian faith to enlighten others about the religion.

The trustees' policy is to ensure that the above aims are met to the highest possible standard.

Volunteers staff the charity, with the workload spread among some of the senior members.

The charity is funded by the general public which is been used towards the maintenance and improvement of the charity's assets and promoting and achieving the charity's objects

These financial statements have been prepared in accordance with the provisions applicable to charity law.

The financial statements were approved by the Board of Trustees and authorised for issue on 23th of September 2024 and were signed on its behalf by:



…… ……

Oluyemi Fashina
On behalf of Trustees

Date 05/10/2026

CHERUBIM & SERAPHIM MOVEMENT CHURCH,
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM

Statement of Trustees' responsibilities

The Board of Trustees has overall responsibility for ensuring The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare
financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees 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 Charity will continue in operation 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 Charities Act 1993. 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.
- The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

CHERUBIM & SERAPHIM MOVEMENT CHURCH,
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM

Report of the Trustees for the Year Ended 31st December 2025.

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 4 each confirm, so far as we are aware, that:

There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

ACHEIVEMENT AND PERFORMANCE

We offer different range of service during the week and Sunday, which our church members find beneficial and spiritual fulfilling. For example, evening prayers where people make prayer requests and also partake in spiritual counselling. We have increased in numbers both online and physical. We have been able to support community, including the support of people emotional and financial challenges, being able to signpost them to the appropriate agencies to get professional and expert help.

PURCHASE OF MUSICAL INSTRUMENTS

We also upgraded our musical instruments, which has been very instrumental to our organisational object of advancing the Christian faith. Our parishioners and invited guest appear to enjoy our music and it has been a key factor in establishing social cohesion within our parishioners and large community as well.

Independent Examiner:

The Charity's independent examiner, Solomon Allistar (MAAT) of SAA BUSINESS SUPPORT LTD has indicated their willingness to continue in office and offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:

……..

Oluyemi Owolabi Fashina Date 05/10/2026

Chairperson/Trustee

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST December 2025

INCOME	**£**
	2025
Voluntary Donations	£36,251.24
Gift aid claim	6,565.31
	£
TOTAL INCOME	**£42,816.55**
EXPENSES	
Rent/Rates	9,900.00
Music Instruments	4,585.69
Charity / Welfare	4,000.00
Accounting	500.00
Evangelism	4,250.00
Spiritual Items	2,420.00
Annual Harvest	2,000.00
Rate	855.23
Admin Expenses	1,017.88
Professional Fees	750.00
Loan Repayment	8,001.96
Administration	12,950.00
Youth Programs	4,011.00
Total Expenses	£42,291.76
Net cash Inflow/Outflow	524.79

CHERUBIM & SERAPHIM MOVEMENT CHURCH,
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM

Balance sheet as of 31st December 2025.

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible assets	**12**	**24,746.78**	**24,746.78**	**28,104.31**	**28,104.31**
CURRENT ASSETS		**-**	**-**	**-**	**-**
Debtors		**-**	**-**	**-**	**-**
Cash at bank		**24,852.24**	**24,852.24**	**10,629.63**	**10,629.63**
Stock (Spiritual items)		**500.00**	**500.00**	**1,256.20**	**1,256.20**
CREDITORS amounts falling due within one year		**-**	**-**	**-**	**-**
					-
NET CURRENT ASSETS		**25,352.24**	**25,352.24**	**11,885.83**	**11,885.83**
TOTAL ASSETS LESS CURRENT LIABILITES		**50,099.02**	**50,099.02**	**39,990.14**	**39,990.14**
CREDITORS amounts falling due more than year		**32,470.37**	**32,470.37**	**40,472.33**	**40,472.3**
NET ASSETS			**17,628.65**		**(482.19)**
CHARITY FUNDS					
Unrestricted funds			**17,628.65**		**(482.19)**
					-
TOTAL FUNDS			**17,628.65**		**(482.19)**

CHERUBIM & SERAPHIM MOVEMENT CHURCH,
CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM

Notes to the Financial Statement for the Year Ended 31st December 2025

1. Accounting policies

   The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

   a) Basis of accounting
   The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and are in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

   b) Incoming resources from generated funds
   Incoming resources from generated funds represents donations towards weekly tithes, church building fund, thanksgiving, annual conference, travel and other contributions

   c) Incoming resources; Interest receivable
   Interest is credited in the year in which it is received.

   d) Resources expended

   Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

   Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

   Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Trust. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the Trust.

   Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Depreciation
Depreciation is calculated at rates estimated to write off the cost of all tangible fixed assets over their expected useful lives:

Equipment, Fixtures and Fitting: **20%**

During the year under review, the church decided to continue to separate its equipment from its furniture fixtures and fittings. A depreciation rate of 20% was applied on each category on a reducing balance basis.

e) Fund structure
The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

f) VAT
The charity is not registered for VAT and accordingly expenditure includes VAT were appropriate.

2 Income resources
Income comprises of donations and tithes

3 Employee information
None of the trustees received any remuneration or reimbursement of expenses during
the year.

4 Net income resources

This is stated after charging

	2025	2024
	£	£
POST Depreciation	6,186.70	8,782.60

5 Taxation

The charity is exempt from corporation tax on its charity.

6 Tangible fixed assets

	Equipment Fixtures and fittings	Total
	£	£
Cost:		
At 1 Jan 2025	26,347.79	26,347.79
Additions	4,585.69	4,585.69
At 31 December 2025	30,933.48	30,933.48
Depreciation		
At 1 January 2025	-	-
Provision for year	6,186.70	6,186.70
At 31 December 2025	6,186.70	6,186.70
NET BOOK VALUE	24,746.78	24,746.78

7 Creditors: amounts falling due more than one year

	2025	2024
	£	£
Other Creditors	32,470.37	40,472.33

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other Creditors	-	-

Independent Examiner's Report to the Trustees of

CHERUBIM & SERAPHIM MOVEMENT CHURCH, CASEM MODEL, PARISH, MANCHESTER – UNITED KINGDOM

I report on the accounts of the Trust for year ended 31st December 2025, which is set out on pages 7

Respective responsibilities of Trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of Charites Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under sector 43(7)(b) of the Act, whether matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directors 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention: **-**

- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006 and
- **-** to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 394 and 395 of the Companies Act 2006 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 to enable a proper understanding of the accounts to be reached.

SOLOMON ALLISTAR (MAAT) 05/10/2025