Christ United Ministries International
Manchester

Management Report and Accounts
31/12/2025

Charity number: 1188065

Christ United Ministries International Manchester
Management Report and Accounts 31/12/2025
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Christ United Ministries International Manchester
Management Report and Accounts 31/12/2025
Charity Information

Trustees:
Lynns Tokee-Opitoke
Matthew Dele Adetoyese Oluwajoba
Godfried Okantey
Sandrene Rose Elembo

Bankers:
Lloyds Bank Plc
25 Gresham Street
London
EC2V 7HN

Accountants and Independent Examiner:
G A Harris & Co Ltd
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX

Charity Number:
1188065

Christ United Ministries International Manchester
Management Report and Accounts 31/12/2025
Trustees Annual report

The Trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the period ended 31/12/2025.

Trustees:
The following persons served as trustees during the period;
Lynns Tokee-Opitoke
Matthew Dele Adetoyese Oluwajoba
Godfried Okantey
Sandrene Rose Elembo

There is no chief executive officer and the day to day affairs of the charity are undertaken by Lynns Tokee-Opitoke one of the trustees.

All major decisions are taken collectively by the trustees and all of the trustees give of their time freely.

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Structure, Governance and Management:
Christ United Ministries International Manchester is governed by a trust deed dated 19/02/2020. It was registered as a charity on 19/02/2020 and the charity number is 1188065.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

Risk Review:
The trustees have assessed the risks to which the charity is exposed, in particular those related to the operations and finances of the trust, and are satisfied that systems are in place to manage this.

Objectives and Activities:
The objects of the charity are:
1. The advancement of the Christian faith worldwide.
2. The relief of poverty.

Public Benefit:
The trustees confirm that they have referred to the guidance contained in the Charity commission's general guidance to public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy.

Grant Making Policy:
The charity is funded by donations. The charity currently does not give out grants.

Achievements and Performance:
The charity's income was £21,114 during the period, and expended £18,168. This generated a surplus of £2,946. The surplus carried forward at the end of 31 December 2025 was £23,485.

There were no investments made during the period.

Financial Review:
The trustees feel that the charity was successful in meeting its aims.

The trustees would like to record their appreciation for all the financial support received from benefactors during the period.

Reserves Policy:
The trustees are satisfied that the balance of the unrestricted fund is at an acceptable level given the nature of revenue receipts against grants payable.

Responsibilities of the Trustees:
The trustees are responsible for preparing the trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UKGAAP).

Charity law requires the trustees to prepare financial statements for each financial year or period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing these financial statements, the trustees are required to;

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material disclosures disclosed and explained in the financial statements;

- Prepare the financial statements on the 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 that 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 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner:

Mr G A Harris has been appointed as independent examiner for the ensuing period.

This report was approved by the board on 18th September 2026 and signed on behalf of the trustees



Lynns Tokee-Opitoke

18th September 2026

Independent examiner's report to the trustees of Christ Followers International Church

I report on the accounts of the charity for the period ending 31 December 2025, which are set out on pages 7 to 10.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 the 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 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 Charities Act 2011; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act 2011 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.

G A Harris FCA BA Hons.

Chartered Accountants & Registered Auditors
Brulimar House
Jubilee Road
Middleton
Manchester
M24 4LX

18th September 2026

Statement Of Financial Activities
For the year ended 31st December 2025

	Notes	2025 Unrestricted Funds £	2024 Unrestricted Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	*2*	21,114	21,106
Total incoming resources		21,114	21,106
RESOURCES EXPENDED			
Charitable activities			
Resources expended on charitable activities		-	-
Governance costs	*3*	18,168	17,721
Total resources expensed		18,168	17,721
Surplus/ (deficit) for the year		2,946	3,385

Balance sheet
As at 31st December 2025

	Notes	2025 Unrestricted Funds £	2024 Unrestricted Funds £
FIXED ASSETS			
Tangible assets		-	-
CURRENT ASSETS			
Cash at bank		20,582	17,658
Debtors	*5*	3,383	3,361
CREDITORS			
Amounts falling due within one year	*6*	480	480
NET CURRENT ASSETS		23,485	20,539
TOTAL ASSETS LESS CURRENT LIABILITIES		23,485	20,539
NET ASSETS		23,485	20,539
FUNDS			
Unrestricted funds:			
General fund	*7*	23,485	20,539
TOTAL FUNDS		23,485	20,539

The financial statements were approved by the Board of Trustees on 18/09/26 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



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Chairman

Notes to the Financial Statements
For the year ended 31st December 2025

1. ACCOUNTING POLICIES

Accounting convention
The finanacial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasaonable accuracy.

Resources expended
Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	2025 £
Donations received	14,061
Rent Received	3,600
Gift Aid	3,453
	21,114

3. GOVERNANCE COSTS

	2025 £
Charitable Expenditure	3,254
Rent & rates	9,340
Repairs and maintenance	1,632
Accountancy fees	360
Travel & accomodation expenses	1,457
Light & heat	870
Subscription	135
Sundry	372
Telephone & Fax	435
Printing postage and stationery	126
Legal and professional	120
Bank charges	67
	18,168

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025.

Trustees' expenses

There were no trustees expenses paid in the year ended 31st December 2025.

5. DEBTORS

	2025 £
Gift Aid reclaim	3,383
	3,383

6. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £
Accountancy accrual 31.12.25	480
	480

7. MOVEMENT IN FUNDS

	As at 01.01.25	Surplus/ (deficit) in year	As at 31.12.25
Unrestricted funds			
General fund	20,539	2,946	23,485