Registered Charity No - 283707

Celestial Church of Christ North London Parish

Trustees' Report and Accounts

for the Year Ended 31 December 2025

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	1. Bode Ishola George (Chair) 2. Georgina Serrano 3. David Ogunboye 4. Olubunmi Ogunboye 5. Eugene Darius Amoussou-Doh 6. Victoria Akeke 7. Michael Magbagbeiola 8. Andrew Francis 9. Reuben Azama
Charity registered Number	283707
Date of charitable registration	20th November 1981
Principal office	18 Julius Nyerere Close LONDON N1 0JT
Secretary	David Ogunboye
Independent examiners	Accounting Assist Ltd - C/O Good to Give Ltd
Bankers	HSBC Bank Kingdom Bank

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Celestial Church of Christ North London Parish for the year ended 31st December 2025. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (Charities SORP (FRS 102), second edition, effective 1 January 2019).

Structure, governance and management

The 9 Trustees are:

Bode Ishola George (Chair)
Georgina Serrano
David Ogunboye
Olubunmi Ogunboye
Eugene Darius Amoussou-Doh
Victoria Akeke
Michael Magbagbelola
Andrew Francis
Reuben Azama

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Board's role, functions and responsibilities are quite clearly defined.

The Charity currently has a dedicated team of Advisory board members in the UK who have helped to secure financial support and contribute to the future planning of the organisation.

Christian Counselling, Advice and Information

In propagating the name of Our Lord Jesus Christ, the parish engaged in evangelism, prayer sessions, spiritual counselling, advice and information to the public during regular weekly services. These extend to assisting members and non-members in housing and financial needs, the provision of regular 'Health Check' for all to attend and discuss their health problems and have medical check-up with volunteer Doctors and Nurses. This forum has been very helpful in dictating early symptoms of sicknesses and illnesses and referring the affected to hospitals for treatment and cure.

Financial assistance for charitable objects

The parish donated generously to many individuals in need, such as destitute, the disabled and the sick in our society. We also rendered financial support to various organisations in support of their own humanitarian and charitable activities

Public Benefit:

The Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission when exercising any powers or duties to which the guidance is relevant.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Charitable activities

Other charitable activities include spreading the Word of God among all nations and announcing the good news of the Kingdom of God to the poor in spirit. This was done through our Spiritual Worships which are open to the public, revivals, healings and evangelism which are conducted to

stimulate spiritual awareness among the people, seminars and symposia which are organised for people to know and understand more about the Word of God

Financial Sources

The church income comes mainly from the weekly tithes and church building funds, other church contributions such as thanksgiving, annual conference, travel and music funds.

Financial Review

During the year ended 31 December 2025, the charity received total income of £59,177 (2024: £65,345) and incurred total expenditure of £55,264 (2024: £69,102), resulting in a net surplus of £3,913 for the year (2024: deficit of £3,757). Income in the year includes contributions received from members towards the ongoing building repair project.

Reserves Policy

The Trustees maintain a reserves policy to ensure the charity can continue its charitable activities in the event of an unexpected shortfall in income or an unforeseen increase in expenditure. The Trustees consider that the charity should hold free reserves equivalent to approximately three to six months of operating expenditure.

As at 31 December 2025, the charity holds unrestricted reserves of £38,245(2024: £34,332), representing approximately eight months of operating expenditure. The Trustees are satisfied that this level of reserves is adequate to protect the charity's operations and ongoing commitments, including the building repair project, and will continue to monitor reserves at each Board meeting.

The Building Repair Project

During the year under review, the church continued the work on the repair and maintenance of the church building.

Statement of Board of Trustees' responsibilities

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).

The Board of Trustees has 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 Charities Act 2011. 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.

Statement of disclosure of information to independent examiner

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 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.

Independent Examiner:

The Charity's independent examiner, Accounting Assist Ltd - C/o Good to Give Ltd, has indicated their willingness to offer themselves for appointment.

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

Sign: .....

Name: Mr. David Ogunsoye

Date: 13-10-2026

INDEPENDENT EXAMINER`S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CELESTIAL CHURCH OF CHRIST NORTH LONDON PARISH

I report on the financial statements of the charity for the year ended 31 December 2025 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act).
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities 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 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 Act; and
    - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 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 financial statements to be reached.

Signed:  **Dated:** 15/10/2026

Anum Hassan, FCCA
On behalf of Accounting Assist Ltd

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income	2				
General offerings		43,904	-	43,904	49,482
Gift Aid		15,209	-	15,209	12,562
Other Income		64	-	64	3,302
Total Income		**59,177**	-	**59,177**	**65,345**
Expenditure					
Direct charitable expenditure		53,164	-	53,164	65,007
Governance costs		2,100	-	2,100	4,095
Total Expenditure		**55,264**	-	**55,264**	**69,102**
Movement in total fund for the year- Net income / (expenditure) For the year		3,913	-	3,913	-3,757
Fund balance brought forward		34,332	-	34,332	38,089
Prior Year Adjustment		-	-	-	-
Fund balance carried forward		**38,245**	-	**38,245**	**34,332**

BALANCE SHEET
AS AT 31 DECEMBER 2025

		2025	2025	2024	2024
		£	£	£	£
FIXED ASSETS	**Notes**				
Tangible Assets			-		-
CURRENT ASSETS					
Debtors	6	15,297		9,376	
Cash at bank		34,619		35,127	
		49,916		**44,503**	
CREDITORS: amounts falling due within one year	7	11,671		10,171	
NET CURRENT ASSETS			38,245		34,332
NET ASSETS			**38,245**		**34,332**
CHARITY FUNDS					
Unrestricted Funds			38,245		34,332
Restricted Funds			-		-
TOTAL FUNDS			**38,245**		**34,332**

The financial statements were approved by the Trustees on and signed on their behalf, by:

Sign: .....

Name: mr. David Ogunsoye

Date: 13-10-2026

The notes on pages 9 to 11 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, the Charities SORP (FRS 102) (second edition, effective 1 January 2019), and Financial Reporting Standard 102. The Charity meets the definition of a public benefit entity under FRS 102.

1.2 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 purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

1.3 Income

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are 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 recognised 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 recognised at the time of the donation.

1.4 Expenditure

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 activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising 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. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

1.5 Fund structure

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.
The funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds earmarked by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Endowment funds - these are funds that represent assets which must be held permanently by the charity. Income arising on the endowment fun can be used in accordance with the objects of the charity and is included in unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

1.6 VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

2. Income resources

Income comprises of donations and tithes

3. Trustees Expenses & Remuneration

During the year, three trustees had expenses met or reimbursed by the charity, acting as agents on behalf of the charity. The total amount reimbursed was £1,396. The expenses relate to accommodation costs for church activities, event and festival costs, love gifts to visiting ministers, church supplies and equipment, and refreshments for church programmes, all incurred in the direct furtherance of the charity's objectives.

None of the trustees received any remuneration during the year.

4. Related Party Transactions

David Ogunboye is a trustee and secretary of the charity. The charity advanced an interest-free loan of £20,000 to David Ogunboye to assist with the establishment of his children's social care company, G&S Path to Progression. The loan was approved by the board of trustees and was repayable. During the year, £19,100 was repaid to the charity. As at 31 December 2025, a balance of £900 remains outstanding and is included within debtors on the balance sheet.

5. Taxation

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

6. Debtors

	2025	2024
	£	£
Gift Aid	14,397	9,376
Loan	900	-

7. Creditors: Amount Falling due within one year

	2025	2024
	£	£
Accruals	11,671	10,171