

THE RULERS CHURCH

England & Wales · Charity number 1052568

Details

| | |
|-------------|--|
| Other names | DOMINION CHAPEL INTERNATIONAL, DOMINION WORSHIP CENTRE, LIVING WORD COMMUNITY CHURCH |
| Status | Registered |
| Legal form | Trust |
| Registered | 1996-02-05 |
| Register | View on the Charity Commission register |

Contact

Address 9 Chippenham Road
Ancoats
Manchester
M4 6FF

Phone 01612058419

Email info@dominion-chapel.org

Website www.dominion-chapel.org

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION BY THE PROCLAMATION AND FURTHERANCE OF THE GOSPEL OF GOD

Activities: The furtherance of Christianity and the Christian education. Provision of suitable atmosphere where the Christian principles can be taught and developed within our community. The relief of poverty

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE OPENSHAW
- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £93,288 | £72,090 | - | - |
| 2023-12-31 | £122,650 | £90,701 | - | - |
| 2022-12-31 | £151,660 | £87,680 | - | - |
| 2021-12-31 | £97,695 | £71,001 | - | - |
| 2020-12-31 | £152,946 | £68,777 | - | - |

Trustees

| Name | Role | Appointed |
|------------------------|-------|------------|
| ATHLEY W HYLTON | Chair | |
| MARK ADJEI-KUMI | | |
| PAULA SHARP | | |
| Rev Daniel Attoh | | 2016-10-04 |
| Rev PETER DJABANG | | 2016-10-04 |

THE RULERS CHURCH

England & Wales - Charity number 1052568

Accounts

REGISTERED CHARITY NUMBER:1052568

**Report of the Trustees and Financial Statement for the Year Ended
31 December 2024**

For

The Rulers Church

The Rulers Church
Contents of the Financial Statement For the Year Ended 31 December 2024

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**The Rulers Church
Report of the Trustees For the Year Ended 31st December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

Registered Charity Number

1052568

Principal Address

PO Box 113
Manchester
M11 0AT

Trustees

Athley W Hylton
Mark Adjei-Kumi
Gladys Dodoo

Independent Examiner

APERX Consultants and Accountants Ltd
Chartered Certified Accountants
10 Bilton Dale
Cottingham
HU16 5DB

**Structure, Governance and Management
Governing Document**

The Charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error

**The Rulers Church
Report of the Trustees For the Year Ended 31 December 2024**

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards(United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2011 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principle in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD

Athley W. Hylton

.....
Signature

Athley W. Hylton

.....
Name of Trustee

Date : 27 October 2025

Independent Examiner's Report to Trustees of The Rulers Church

I report on the accounts for the year ended 31 December 2024 set out on pages four to eight

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Act) and that an independent examination is required

It is my responsibility to

- examine the accounts under Section 145 of the the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145 (5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes the review of the accounting records kept by the charity and 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 statements 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; and
- to prepare accounts which accord with the accounting records and to 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 accounts to be reached.

APERX Consultants and Accountants Ltd
Chartered Certified Accountants
10 Bilton Dale
Cottingham
HU16 5DB

**The Rulers
Church**

Income and Expenditure Accounts for the Year Ended 31st December 2024

| | Notes | Unrestricted Funds £ | Restricted Funds £ | 2024 £ | 2023 £ |
|------------------------------------|-------|----------------------------|--------------------------|----------------|----------------|
| Incoming Resources | | | | | |
| Voluntary Income | 2 | 40,424 | - | 40,424 | 70,954 |
| Other Income | 3 | 52,864 | - | 52,864 | 51,905 |
| Total Incoming Resources | | 93,288 | - | 93,288 | 122,859 |
| Resources Expended | | | | | |
| Charitable | | | | | |
| Activities | 4 | 46,767 | - | 46,767 | 60,680 |
| Gifts and Donation | | 2,372 | - | 2,372 | 5,700 |
| Governance Cost | 5 | 11,184 | - | 11,184 | 16,105 |
| Other Resources Expended | 6 | 11,767 | - | 11,767 | 8,216 |
| Total Resources Expended | | 72,090 | - | 72,090 | 90,701 |
| Net Incoming Resources | | 21,198 | - | 21,198 | 32,158 |
| Total Funds Brought forward | | 175,775 | - | 175,775 | 143,617 |
| Total Carried Forward | | 196,973 | - | 196,973 | 175,775 |

The Rulers Church
Statement of Financial Position as at 31st December 2024

| | Notes | 2024 £ | 2023 £ |
|-------------------------------|-------|----------------|----------------|
| Property, Plant and Equipment | 9 | 371,055 | 347,098 |
| <u>Current Assets</u> | | | |
| Debtors | 10 | 4,039 | 5,598 |
| Bank Balance | 11 | 582 | 5,203 |
| | | <u>4,621</u> | <u>10,801</u> |
| <u>Current Liabilities</u> | | | |
| Creditors and Accruals | 12 | 1,883 | 1,479 |
| Net Assets | | <u>373,793</u> | <u>356,420</u> |
| Reserves | 13 | <u>373,793</u> | <u>356,420</u> |

The Rulers Church
Notes to the Financial Statements for the Year Ended 31st December 2024

2. Voluntary Income

| | 2024 | 2023 |
|---------------------|--------|--------|
| | £ | £ |
| Tithes and Offering | 40,424 | 70,746 |

3. Other Income

| | | |
|---------------------|---------------|---------------|
| Gift Aid Receivable | 14,989 | 20,316 |
| Rental Income | 37,875 | 31,588 |
| | <u>52,864</u> | <u>51,904</u> |

4. Charitable Activities Cost

| | | |
|--------------------|---------------|---------------|
| Wages | 19,200 | 19,200 |
| Rates & Water | 12,024 | 9,000 |
| Volunteer Expenses | - | 3,190 |
| Travel Cost | 767 | 3,025 |
| Evangelism | 9,145 | 15,190 |
| Hospitality | 548 | 543 |
| Foundation-Charity | 3,300 | 8,750 |
| NI' employer | 1,394 | 1,394 |
| Pension 'employer | 389 | 388 |
| | <u>46,767</u> | <u>60,680</u> |

5. Governance cost

| | | |
|--------------------------|---------------|---------------|
| Telephone | 1,224 | 1,833 |
| Repairs and maintenance | 924 | 1,721 |
| Professional fees | 1,580 | 1,100 |
| Heat and Light | 1,527 | 2,350 |
| General Expenses | 1,130 | 1,342 |
| Postage and Stationery | 550 | 733 |
| Building Insurance | 2,460 | 2,007 |
| Offering payment machine | 913 | 1,275 |
| Motor Expenses | 696 | 3,048 |
| Bank charges | 180 | 66 |
| Instrumentalist | - | 630 |
| | <u>11,184</u> | <u>16,105</u> |

The Rulers Church
Notes to the Financial Statements for the Year Ended 31st December 2024

6. Other Resources Expended

| | 2024 | 2023 |
|--------------------------|---------------|--------------|
| Depreciation: | £ | £ |
| Motor Vehicle | 3,756 | 2,367 |
| Computer Equipment | 2,818 | 3,522 |
| Land and Buildings | | |
| Lease Building Insurance | - | - |
| Improvement to Buildings | 5,193 | 2,327 |
| | <u>11,767</u> | <u>8,216</u> |

7. Trustee Remuneration Benefits

There were no trustees' remuneration or other benefits for the year ended 31st December 2024

Trustee Expenses

There were no trustees' expenses paid neither for the year ended 31st December 2023

| | 2024 | 2023 |
|--------------------|---------------|---------------|
| 8. Staff Costs | £ | £ |
| Wages and Salaries | 19,200 | 19,200 |
| Pension cost | 389 | 288 |
| NI Employer | 1,394 | 1,394 |
| | <u>20,983</u> | <u>20,882</u> |

| 9. Tangible Fixed Assets | Lease Building Insurance | Motor Vehicle | Church Equipment | Investment | Improvement to Buildings | Purchase of Building Lease | Totals |
|--------------------------|--------------------------|---------------|------------------|--------------|--------------------------|----------------------------|----------------|
| | | £ | £ | | | | £ |
| Cost at 1/1/2024 | 15,000 | 32,154 | 44,371 | 8,000 | 51,930 | 296,963 | 448,418 |
| Additions | | 7,924 | | | | 27,800 | 35,724 |
| | <u>15,000</u> | <u>40,078</u> | <u>44,371</u> | <u>8,000</u> | <u>51,930</u> | <u>324,763</u> | <u>484,142</u> |
| Depreciation | | | | | | | |
| At 1 January 2024 | 15,000 | 25,054 | 30,283 | 0 | 30,983 | 0 | 101,320 |
| Charge for the Year | 0 | 3,756 | 2,818 | 0 | 5,193 | 0 | 11,767 |
| At 31 December 2023 | <u>15,000</u> | <u>28,810</u> | <u>33,101</u> | <u>0</u> | <u>36,176</u> | <u>0</u> | <u>113,087</u> |
| At 31st December 2024 | £0 | £11,268 | £11,270 | £8,000 | £15,754 | £324,763 | £371,055 |
| At 31st December 2023 | £0 | £7,100 | £14,088 | £8,000 | £20,947 | £296,963 | £347,098 |

The Rulers Church
Notes to the Financial Statements for the Year Ended 31st December 2024

10. Debtors: Amount Falling within 1yr

| | | |
|---------------|--------------|--------------|
| Other Debtors | 4,039 | 5,598 |
| | <u>4,039</u> | <u>5,598</u> |

other Debtors relates to the gift aid and sale of old church premises

| | | | | |
|--|--------------|---|--------------|---|
| | 2024 | | 2023 | |
| 11. Creditors :Amount Falling Due 1 yr | | £ | | £ |
| Other Creditors | 1,100 | | 1,100 | |
| PAYE | 697 | | 293 | |
| Pension | 86 | | 86 | |
| | <u>1,883</u> | | <u>1,479</u> | |

| | | | |
|------------------------|--------------|------------------|---------------------|
| 12. Movements In Funds | At 1/1/24 | Net Movements | At 31st Dec 2024 |
| | £ | £ | £ |
| Unrestricted Funds | 175,775 | 21,198 | 196,973 |

| | | | | |
|--|---|-----------------------|-----------------------|----------------------|
| Net Movement in Funds included are as follows: | | Incoming Resources | Resources Expended | Movement in Funds |
| | £ | £ | £ | |
| Unrestricted Funds | | 93,288 | 72,090 | 21,198 |

| | | |
|-------------------------|----------------|----------------|
| 13. Reserves | 2024 | 2023 |
| | £ | £ |
| Balance Brought Forward | 352,595 | 324,262 |
| Surplus for the Year | <u>21,198</u> | <u>28,333</u> |
| | <u>373,793</u> | <u>352,595</u> |

Accounting Convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity

Incoming Resources

All incoming resources are included on the Income and Expenditure Accounts when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

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

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life

| | |
|-------------------------|--------------------------|
| Motor Vehicles | -25% on reducing balance |
| Church Equipment | -20% on reducing balance |
| Improvement to Building | -10% on reducing balance |

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

THE RULERS CHURCH

England & Wales - Charity number 1052568

Accounts

REGISTERED CHARITY NUMBER:1052568

**Report of the Trustees and Financial Statement for the Year Ended
31 December 2023**

For

The Rulers Church

The Rulers Church
Contents of the Financial Statement For the Year Ended 31 December 2023

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The Rulers Church
Report of the Trustees For the Year Ended 31st December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

Registered Charity Number

1052568

Principal Address

PO Box 113
Manchester
M11 0AT

Trustees

Athley W Hylton
Mark Adjei-Kumi
Gladys Dodoo

Independent Examiner

APERX Consultants and Accountants Ltd
Chartered Certified Accountants
145 De La Pole Avenue
Hull
HU3 6RD

Structure, Governance and Management

Governing Document

The Charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error

**The Rulers Church
Report of the Trustees For the Year Ended 31 December 2023**

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2011 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to

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The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD

Athley W. Hylton

.....
Signature

Athley W. Hylton

.....
Name of Trustee

Date : 01 November 2024

Independent Examiner's Report to Trustees of The Rulers Church

I report on the accounts for the year ended 31 December 2023 set out on pages four to eight

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Act) and that an independent examination is required

It is my responsibility to

- examine the accounts under Section 145 of the the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145 (5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes the review of the accounting records kept by the charity and 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 statements 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; and
- to prepare accounts which accord with the accounting records and to 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 accounts to be reached.

APERX Consultants and Accountants Ltd
Chartered Certified Accountants
145 De La Pole Avenue
Hull,
HU3 6RD

**The Rulers
Church**

Income and Expenditure Accounts for the Year Ended 31st December 2023

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ | 2022 £ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|----------------|
| Incoming Resources | | | | | |
| Voluntary Income | 2 | 70,954 | - | 70,954 | 70,746 |
| Other Income | 3 | 51,905 | - | 51,905 | 61,812 |
| Realised Profit- Land/buildings | | - | - | - | 19,102 |
| Total Incoming Resources | | 122,859 | - | 122,859 | 151,660 |
| Resources Expended | | | | | |
| Charitable | | | | | |
| Activities | 4 | 60,680 | | 60,680 | 54,514 |
| Gifts and Donation | | 5,700 | | 5,700 | 2,645 |
| Governance Cost | 5 | 16,105 | | 16,105 | 22,357 |
| Other Resources Expended | 6 | 8,216 | | 8,216 | 8,164 |
| Total Resources Expended | | 90,701 | - | 90,701 | 87,680 |
| Net Incoming Resources | | 32,158 | | 32,158 | 63,980 |
| Total Funds Brought forward | | 148,149 | | 148,149 | 84,169 |
| Total Carried Forward | | 180,307 | | 180,307 | 148,149 |

The Rulers Church
Statement of Financial Position as at 31st December 2023

| | Notes | 2023 £ | 2022 £ |
|-------------------------------|-------|----------------|----------------|
| Property, Plant and Equipment | 9 | 347,098 | 301,071 |
| <u>Current Assets</u> | | | |
| Debtors | 10 | 5,598 | 6,096 |
| Bank Balance | 11 | 5,202 | 3,855 |
| Other Debtors | 14 | - | 14,000 |
| | | <u>10,800</u> | <u>23,951</u> |
| <u>Current Liabilities</u> | | | |
| Creditors and Accruals | 12 | 1,479 | 760 |
| Net Assets | | <u>356,419</u> | <u>324,262</u> |
| Reserves | 13 | <u>356,420</u> | <u>324,262</u> |

**The Rulers
Church**

Notes to the Financial Statements for the Year Ended 31st December 2023

2. Voluntary Income

| | 2023 | 2022 |
|---------------------|--------|--------|
| | £ | £ |
| Tithes and offering | 70,746 | 70,746 |

3. Other Income

| | | |
|---------------------|---------------|---------------|
| Gift Aid Receivable | 20,316 | 26,837 |
| Rental Income | 31,588 | 34,975 |
| | <u>51,904</u> | <u>61,812</u> |

4. Charitable Activities Cost

| | | |
|--------------------|---------------|---------------|
| Wages | 19,200 | 19,200 |
| Rates & Water | 9,000 | 5,157 |
| Volunteer Expenses | 3,190 | 1,600 |
| Travel Cost | 3,025 | 2,940 |
| Evangelism | 15,190 | 11,345 |
| Hospitality | 543 | 1,887 |
| Foundation-Charity | 8,750 | 10,800 |
| NI' employer | 1,394 | 1,358 |
| Pension 'employer | 388 | 227 |
| | <u>60,680</u> | <u>54,514</u> |

5. Governance cost

| | | |
|--------------------------|---------------|---------------|
| Telephone | 1,833 | 3,015 |
| Repairs and maintenance | | 1,721 |
| Professional fees | 1,100 | 1,100 |
| Heat and Light | 2,350 | 5,390 |
| General Expenses | 1,342 | 2,667 |
| Postage and Stationery | 733 | 713 |
| Building Insurance | 2,007 | 2,116 |
| Offering payment machine | | 1,275 |
| Motor Expenses | 3,048 | 2,456 |
| Bank charges | 66 | 236 |
| Instrumentalist | 630 | - |
| | <u>16,105</u> | <u>22,357</u> |

The Rulers Church
Notes to the Financial Statements for the Year Ended 31st December 2023

6. Other Resources Expended

| | 2023 | 2022 |
|---|--------------|--------------|
| Depreciation: | £ | £ |
| Motor Vehicle | 2,367 | 1,175 |
| Computer Equipment | 3,522 | 4,403 |
| Land and Buildings Lease Building Insurance | - | - |
| Improvement to Buildings | 2,327 | 2,586 |
| | <u>8,216</u> | <u>8,164</u> |

7. Trustee Remuneration Benefits

There were no trustees' remuneration or other benefits for the year ended 31st December 2023

Trustee Expenses

There were no trustees' expenses paid neither for the year ended 31st December 2023

| | 2023 | 2022 |
|--------------------|---------------|---------------|
| 8. Staff Costs | £ | £ |
| Wages and Salaries | 19,200 | 19,200 |
| Pension cost | 288 | 227 |
| NI Employer | 1,394 | 1,358 |
| | <u>20,882</u> | <u>20,785</u> |

| 9. Tangible Fixed Assets | Lease Building Insurance | Motor Vehicle | Church Equipment | Investment | Improvement to Buildings | Purchase of Building Lease | Totals |
|--------------------------|--------------------------|---------------|------------------|--------------|--------------------------|----------------------------|----------------|
| | | £ | £ | | | | £ |
| Cost at 1/1/2023 | 15,000 | 26,211 | 44,371 | 8,000 | 51,930 | 248,463 | 393,975 |
| Additions | | 5,943 | | | | 48,500 | 54,443 |
| | <u>15,000</u> | <u>32,154</u> | <u>44,371</u> | <u>8,000</u> | <u>51,930</u> | <u>296,963</u> | <u>448,418</u> |
| Depreciation | | | | | | | |
| At 1 January 2023 | 15,000 | 22,687 | 26,761 | 0 | 28,656 | 0 | 93,104 |
| Charge for the Year | 0 | 2,367 | 3,522 | 0 | 2,327 | 0 | 8,216 |
| At 31 December 2023 | <u>15,000</u> | <u>25,054</u> | <u>30,283</u> | <u>0</u> | <u>30,983</u> | <u>0</u> | <u>101,320</u> |

| | | | | | | | |
|-----------------------|----|--------|---------|--------|---------|----------|----------|
| At 31st December 2023 | £0 | £7,100 | £14,088 | £8,000 | £20,947 | £296,963 | £347,098 |
| At 31st December 2022 | £0 | £9,467 | £17,610 | £8,000 | £23,274 | £248,463 | £306,814 |

**The Rulers
Church
Notes to the Financial Statements for the Year Ended 31st December 2023**

10. Debtors: Amount Falling within 1yr

| | | |
|---------------|--------------|---------------|
| Other Debtors | 5,598 | 6,096 |
| Other Debtors | <u>0</u> | <u>14,000</u> |
| | <u>5,598</u> | <u>6,096</u> |

other Debtors relates to the gift aid and sale of old church premises

| | | |
|--|------------|--------------|
| | 2023 | 2022 |
| 11. Creditors: Amount Falling Due 1 yr | | £ |
| Other Creditors | 1,100 | 1,450 |
| PAYE | 293 | |
| Pension | <u>86</u> | |
| | <u>379</u> | <u>1,450</u> |

| | | | |
|------------------------|-----------|---------------|------------------|
| 12. Movements In Funds | At 1/1/23 | Net Movements | At 31st Dec 2023 |
| | £ | £ | £ |
| Unrestricted Funds | 148,149 | 32,158 | 180,317 |

Net Movement in Funds included are as follows

| | | | | | |
|--------------------|---------|--------|-------------------------|--------------------|-------------------|
| | £ | £ | Incoming Resources £ | Resources Expended | Movement in Funds |
| Unrestricted Funds | 122,859 | 90,701 | 32,158 | | |

| | | |
|-------------------------------|----------------|----------------|
| 13. Reserves | 2023 | 2022 |
| | £ | £ |
| Balance Brought Forward | | 324,262 |
| Unrealised profit transferred | | - |
| Surplus for the Year | <u>32,158</u> | <u>63,980</u> |
| | <u>356,420</u> | <u>324,262</u> |

The Rulers Church
Notes to the Financial Statements for the Year Ended 31st December 2023

1.Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity

Incoming Resources

All incoming resources are included on the Income and Expenditure Accounts when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

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

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life

| | |
|-------------------------|--------------------------|
| Motor Vehicles | -25% on reducing balance |
| Church Equipment | -20% on reducing balance |
| Improvement to Building | -10% on reducing balance |

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

THE RULERS CHURCH

England & Wales - Charity number 1052568

Accounts

REGISTERED CHARITY NUMBER:1052568

**Report of the Trustees and Financial Statement for the Year Ended
31 December 2022**

For

The Rulers Church

The Rulers Church
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The Rulers Church
Report of the Trustees For the Year Ended 31st December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

Registered Charity Number

1052568

Principal Address

PO Box 113
Manchester
M11 0AT

Trustees

Athley W Hylton
Mark Adjei-Kumi
Gladys Dodoo

Independent Examiner

APERX Consultants and Accountants Ltd
Chartered Certified Accountants
145 De La Pole Avenue
Hull
HU3 6RD

Structure, Governance and Management

Governing Document

The Charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error

**The Rulers Church
Report of the Trustees For the Year Ended 31 December 2022**

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards(United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2011 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principle in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD

Athley W. Hylton

.....
Signature

Athley W. Hylton

.....
Name of Trustee

Date : 17 October 2023

Independent Examiner's Report to Trustees of The Rulers Church

I report on the accounts for the year ended 31 December 2022 set out on pages four to eight

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Act) and that an independent examination is required

It is my responsibility to

- examine the accounts under Section 145 of the the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145 (5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes the review of the accounting records kept by the charity and 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 statements 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; and
- to prepare accounts which accord with the accounting records and to 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 accounts to be reached.

APERX Consultants and Accountants Ltd
Chartered Certified Accountants
145 De La Pole Avenue
Hull,
HU3 6RD

**The Rulers
Church**

Income Statement for the Year Ended 31st December 2022

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ | 2021 £ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|----------------|
| Incoming Resources | | | | | |
| Voluntary Income | 2 | 70,746 | - | 70,746 | 52,887 |
| Other Income | 3 | 61,812 | - | 61,812 | 44,808 |
| Realised Profit- Land/buildings | | 19,102 | - | 19,102 | - |
| Total Incoming Resources | | <u>151,660</u> | <u>-</u> | <u>151,660</u> | <u>97,695</u> |
| Resources Expended | | | | | |
| Charitable | | | | | |
| Activities | 4 | 54,514 | | 54,514 | 48,135 |
| Gifts and Donation | | 2,645 | | 2,645 | 1,810 |
| Governance Cost | 5 | 22,357 | | 22,357 | 14,537 |
| Other Resources Expended | 6 | 8,164 | | 8,164 | 6,519 |
| Total Resources Expended | | <u>87,680</u> | <u>-</u> | <u>87,680</u> | <u>71,001</u> |
| Net Incoming Resources | | 63,980 | | 63,980 | 26,694 |
| Total Funds Brought forward | | 84,169 | | 84,169 | 84,169 |
| Total Carried Forward | | <u>148,149</u> | | <u>148,149</u> | <u>110,863</u> |

The Rulers Church
Statement of Financial Position as at 31st December 2022

| | Notes | 2022 £ | 2021 £ |
|-------------------------------|-------|----------------|----------------|
| Property, Plant and Equipment | 9 | 301,071 | 240,509 |
| <u>Current Assets</u> | | | |
| Debtors | 10 | 6,096 | 3,530 |
| Bank Balance | 11 | 3,855 | 1,795 |
| Other Debtors | 14 | 14,000 | 35,000 |
| | | <u>23,951</u> | <u>40,325</u> |
| <u>Current Liabilities</u> | | | |
| Creditors and Accruals | 12 | 760 | 1,450 |
| Net Assets | | <u>324,262</u> | <u>279,384</u> |
| Reserves | 13 | <u>324,262</u> | <u>279,384</u> |

The Rulers Church**Notes to the Financial Statements for the Year Ended 31st December 2022**

2. Voluntary Income

| | 2022 | 2021 |
|---------------------|---------------|---------------|
| | £ | £ |
| Tithes and Offering | 70,746 | 52,887 |
| Building Fund | - | - |
| | <u>70,746</u> | <u>52,887</u> |

3. Other Income

| | | |
|---------------------|---------------|---------------|
| Gift Aid Receivable | 26,837 | 23,278 |
| Rental Income | 34,975 | 21,330 |
| Cash converters | - | 200 |
| | <u>61,812</u> | <u>44,808</u> |

4. Charitable Activities Cost

| | | |
|--------------------|---------------|---------------|
| Wages | 19,200 | 12,000 |
| Rates & Water | 5,157 | 8,000 |
| Volunteer Expenses | 1,600 | 2,400 |
| Travel Cost | 2,940 | 2,121 |
| Evangelism | 11,345 | 14,687 |
| Hospitality | 1,887 | 177 |
| Foundation-Charity | 10,800 | 8,750 |
| NI' employer | 1,358 | |
| Pension 'employer | 227 | |
| | <u>54,514</u> | <u>48,135</u> |

5. Governance cost

| | | |
|--------------------------|---------------|---------------|
| Telephone | 3,015 | 2,569 |
| Repairs and maintenance | 3,767 | 250 |
| Professional fees | 1,100 | 800 |
| Heat and Light | 5,390 | 4,701 |
| General Expenses | 2,667 | 1,025 |
| Postage and Stationery | 713 | 284 |
| Building Insurance | 2,116 | 1,136 |
| Offering payment machine | 897 | 763 |
| Motor Expenses | 2,456 | 2,380 |
| Media expenses | - | 629 |
| Bank charges | 236 | - |
| | <u>22,357</u> | <u>14,537</u> |

The Rulers Church
Notes to the Financial Statements for the Year Ended 31st December 2022

6. Other Resources Expended

| | 2022 | 2021 |
|--------------------------|--------------|--------------|
| Depreciation: | £ | £ |
| Motor Vehicle | 1,175 | 816 |
| Computer Equipment | 4,403 | 2,830 |
| Land and Buildings | | |
| Lease Building Insurance | - | - |
| Improvement to Buildings | 2,586 | 2,873 |
| | <u>8,164</u> | <u>6,519</u> |

7. Trustee Remuneration Benefits

There were no trustees' remuneration or other benefits for the year ended 31st December 2022

Trustee Expenses

There were no trustees' expenses paid neither for the year ended 31st December 2022

| | 2022 | 2023 |
|--------------------|---------------|---------------|
| 8. Staff Costs | £ | £ |
| Wages and Salaries | 19,200 | 12,000 |
| Pension cost | 227 | - |
| NI Employer | 1,358 | - |
| | <u>20,785</u> | <u>12,000</u> |

| 9. Tangible Fixed Assets | Lease Building Insurance | Motor Vehicle | Church Equipment | Investment | Improvement to Buildings | Purchase of Building Lease | Totals |
|--------------------------|--------------------------|---------------|------------------|--------------|--------------------------|----------------------------|----------------|
| | | £ | £ | | | | £ |
| Cost at 1/1/2022 | 15,000 | 23,961 | 33,680 | 8,000 | 51,930 | 192,878 | 325,449 |
| Additions | | 2,250 | 10,691 | | | 55,785 | 68,726 |
| | <u>15,000</u> | <u>26,211</u> | <u>44,371</u> | <u>8,000</u> | <u>51,930</u> | <u>248,663</u> | <u>394,175</u> |
| Depreciation | | | | | | | |
| At 1 January 2022 | 15,000 | 21,512 | 22,358 | 0 | 26,070 | 0 | 84,940 |
| Charge for the Year | 0 | 1,175 | 4,403 | 0 | 2,586 | 0 | 8,164 |
| At 31 December 2022 | <u>15,000</u> | <u>22,687</u> | <u>26,761</u> | <u>0</u> | <u>28,656</u> | <u>0</u> | <u>93,104</u> |
| At 31st December 2022 | £0 | £3,524 | £17,610 | £8,000 | £23,274 | £248,663 | £301,071 |
| At 31st December 2021 | £0 | £4,699 | £22,013 | £8,000 | £25,860 | £192,878 | £253,450 |

The Rulers Church
Notes to the Financial Statements for the Year Ended 31st December 2022

10. Debtors: Amount Falling within 1yr

| | | |
|---------------|----------------------|---------------------|
| Other Debtors | 6,096 | 3,530 |
| Other Debtors | <u>14,000</u> | <u>35,000</u> |
| | <u><u>20,096</u></u> | <u><u>3,530</u></u> |

other Debtors relates to the gift aid and sale of old church premises

| | | | |
|--|-------------------|---------------------|---|
| | 2022 | 2021 | |
| 11. Creditors: Amount Falling Due 1 yr | | £ | £ |
| Other Creditors | - | 1,450 | |
| PAYE | 155 | | |
| Pension | <u>605</u> | | |
| | <u><u>760</u></u> | <u><u>1,450</u></u> | |

| | | | |
|------------------------|-----------|---------------|------------------|
| 12. Movements In Funds | At 1/1/22 | Net Movements | At 31st Dec 2022 |
| | £ | £ | £ |
| Unrestricted Funds | 84,169 | 63,980 | 148,149 |

Net Movement in Funds included are as follows:

| | | | |
|--------------------|------------|------------|-------------|
| | £ Incoming | £ Expended | £ Movements |
| Unrestricted Funds | 151,660 | 87,680 | 63,980 |

| | | |
|-------------------------------|-----------------------|-----------------------|
| 13. Reserves | 2022 | 2021 |
| | £ | £ |
| Balance Brought Forward | 279,384 | 252,689 |
| Unrealized profit transferred | (19,102) | |
| Surplus for the Year | <u>63,980</u> | <u>26,695</u> |
| | <u><u>324,262</u></u> | <u><u>279,384</u></u> |

The Rulers Church
Notes to the Financial Statements for the Year Ended 31st December 2022

1.Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity

Incoming Resources

All incoming resources are included on the Income and Expenditure Accounts when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

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

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life

| | |
|-------------------------|--------------------------|
| Motor Vehicles | -25% on reducing balance |
| Church Equipment | -20% on reducing balance |
| Improvement to Building | -10% on reducing balance |

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

THE RULERS CHURCH

England & Wales - Charity number 1052568

Accounts

REGISTERED CHARITY NUMBER:1052568

**Report of the Trustees and Financial Statement for the Year Ended
31 December 2021**

For

The Rulers Church

The Rulers Church
Contents of the Financial Statement For the Year Ended 31 December 2021

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The Rulers Church
Report of the Trustees For the Year Ended 31st December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

Registered Charity Number

1052568

Principal Address

PO Box 113
Manchester
M11 0AT

Trustees

Athley W Hylton
Mark Adjei-Kumi
Gladys Dodoo

Independent Examiner

P & E Accounting Services Limited
Chartered Certified Accountants
145 De La Pole Avenue
Hull
HU3 6RD

Structure, Governance and Management

Governing Document

The Charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error

The Rulers Church
Report of the Trustees For the Year Ended 31 December 2021

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principle in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD

Athley W. Hylton

.....
Signature

Athley W. Hylton

.....
Name of Trustee

Date : 29 October 2022

Independent Examiner's Report to Trustees of The Rulers Church

I report on the accounts for the year ended 31 December 2021 set out on pages four to eight

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required

It is my responsibility to

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes the review of the accounting records kept by the charity and 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 statements 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 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and to 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.

P & E Accounting Services Limited
Chartered Certified Accountants
145 De La Pole Avenue
Hull,
HU3 6RD

**The Rulers
Church**

Income and Expenditure Accounts for the Year Ended 31st December 2021

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ | Total Funds 2020 £ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Incoming Resources | | | | | |
| Voluntary Income | 2 | 52,887 | - | 52,887 | 57,134 |
| Other Income | 3 | 44,808 | - | 44,808 | 32,139 |
| Realised Profit-Land/buildings | | - | - | - | 63,673 |
| Total Incoming Resources | | 97,695 | - | 97,695 | 152,946 |
| Resources Expended | | | | | |
| Charitable Activities | 4 | 48,135 | | 48,135 | 42,197 |
| Gifts and Donation | | 1,810 | | 1,810 | 2,650 |
| Governance Cost | 5 | 14,537 | | 14,537 | 16,154 |
| Other Resources Expended | 6 | 6,519 | | 6,519 | 7,776 |
| Grant Income Expenses | | | | | - |
| Total Resources Expended | | 71,001 | - | 71,001 | 68,777 |
| Net Incoming Resources | | 26,694 | | 26,694 | 84,169 |
| Total Funds Brought forward | | 84,169 | | 84,169 | 19,440 |
| Total Carried Forward | | 110,863 | | 110,863 | 103,609 |

The Rulers Church
Statement of Financial Position as at 31st December 2021

| | Notes | 2021 £ | 2020 £ |
|-------------------------------|-------|----------------|----------------|
| Property, Plant and Equipment | 9 | 240,509 | 184,013 |
| <u>Current Assets</u> | | | |
| Debtors | 10 | 3,530 | 3,499 |
| Bank Balance | 11 | 1,795 | 6,627 |
| Other Debtors | 14 | <u>35,000</u> | <u>60,000</u> |
| | | <u>40,325</u> | <u>70,126</u> |
| <u>Current Liabilities</u> | | | |
| Creditors and Accruals | 12 | 1,450 | 1,450 |
| Net Assets | | <u>279,384</u> | <u>252,689</u> |
| Reserves | 13 | <u>279,384</u> | <u>252,689</u> |

The Rulers Church
Notes to the Financial Statements for the Year Ended 31st December 2021

2. Voluntary Income

| | 2020 | 2020 |
|---------------------|---------------|---------------|
| | £ | £ |
| Tithes and Offering | 52,887 | 56,959 |
| Building Fund | - | 175 |
| | <u>52,887</u> | <u>57,134</u> |

3. Other Income

| | | |
|---------------------|---------------|---------------|
| Gift Aid Receivable | 23,278 | 12,440 |
| Rental Income | 21,330 | 18,995 |
| Cash converters | 200 | 704 |
| Realised Profit | - | 63,673 |
| | <u>44,808</u> | <u>95,812</u> |

4. Charitable Activities Cost

| | | |
|---------------------------|---------------|---------------|
| Wages | 12,000 | 11,200 |
| Rates & Water | 8,000 | 4,000 |
| Volunteer Expenses | 2,400 | 2,600 |
| Printing and Reproduction | - | - |
| Travel Cost | 2,121 | 2,175 |
| Publicity Cost | - | - |
| Evangelism | 14,687 | 22,170 |
| Hospitality | 177 | 52 |
| Foundation-Charity | 8,750 | 0 |
| | <u>48,135</u> | <u>42,197</u> |

5. Governance cost

| | | |
|--------------------------|---------------|---------------|
| Telephone | 2,569 | 2,103 |
| Repairs and maintenance | 250 | 600 |
| Professional fees | 800 | 800 |
| Heat and Light | 4,701 | 2,400 |
| General Expenses | 1,025 | 1,178 |
| Postage and Stationery | 284 | 278 |
| Building Insurance | 1,136 | 1,402 |
| Offering payment machine | 763 | 878 |
| PAYE | - | - |
| Motor Expenses | 2,380 | 5,169 |
| Motor Insurance | - | 1,346 |
| Media expenses | 629 | - |
| | <u>14,537</u> | <u>16,154</u> |

The Rulers Church
Notes to the Financial Statements for the Year Ended 31st December 2021

6. Other Resources
 Expended

| | 2021 | 2020 |
|--------------------------|--------------|--------------|
| Depreciation: | £ | £ |
| Motor Vehicle | 816 | 1,089 |
| Computer Equipment | 2,830 | 494 |
| Land and Buildings | | - |
| Lease Building Insurance | - | 3,000 |
| Improvement to Buildings | 2,873 | 3,193 |
| | <u>6,519</u> | <u>7,776</u> |

7. Trustee Remuneration Benefits

There were no trustees' remuneration or other benefits for the year ended 31st December 2021

Trustee Expenses

There were no trustees' expenses paid neither for the year ended 31st December 2021

| | 2021 | 2020 |
|--------------------|--------|--------|
| 8. Staff Costs | £ | £ |
| Wages and Salaries | 12,000 | 11,200 |

| 9. Tangible Fixed Assets | Lease Building Insurance | Motor Vehicle £ | Church Equipment £ | Investment | Improvement to Buildings | Purchase of Building Lease | Totals £ |
|--------------------------|--------------------------|-----------------|--------------------|--------------|--------------------------|----------------------------|----------------|
| Cost at 1/1/2021 | 15,000 | 23,961 | 21,503 | 8,000 | 51,930 | 142,040 | 262,434 |
| Additions | | | 12,177 | | | 50,838 | 63,015 |
| | <u>15,000</u> | <u>23,961</u> | <u>33,680</u> | <u>8,000</u> | <u>51,930</u> | <u>192,878</u> | <u>325,449</u> |
| Depreciation | | | | | | | |
| At 1 January 2021 | 15,000 | 20,696 | 19,528 | 0 | 23,197 | 0 | 78,421 |
| Charge for the Year | 0 | 816 | 2,830 | 0 | 2,873 | 0 | 6,519 |
| At 31 December 2021 | <u>15,000</u> | <u>21,512</u> | <u>22,358</u> | <u>0</u> | <u>26,070</u> | <u>0</u> | <u>84,940</u> |
| At 31st December 2021 | £0 | £2,449 | £11,322 | £8,000 | £25,860 | £192,878 | £240,509 |
| At 31st December 2020 | £0 | £3,265 | £14,152 | £8,000 | £28,733 | £142,040 | £196,190 |

The Rulers Church
Notes to the Financial Statements for the Year Ended 31st December 2021

10. Debtors: Amount Falling within 1yr

| | | |
|---------------|---------------|---------------|
| Other Debtors | 3,530 | 3,499 |
| Other Debtors | <u>35,000</u> | <u>60,000</u> |
| | <u>38,530</u> | <u>3,499</u> |

| | | |
|--|--------------|--------------|
| | 2021 | 2020 |
| 11. Creditors: Amount Falling Due 1 yr | | £ |
| Other Creditors | <u>1,450</u> | <u>1,450</u> |
| | <u>1,450</u> | <u>1,450</u> |

| | | | |
|------------------------|-------------------|-----------------------|--------------------------|
| 12. Movements In Funds | At 1/1/21 £ | Net Movements £ | At 31st Dec 2021 £ |
| Unrestricted Funds | 84,169 | 26,694 | 110,863 |

| | | | | | |
|--|--------|--------|----------------------------|-----------------------|----------------------|
| Net Movement in Funds included are as follows: | | | Incoming Resources £ | Resources Expended | Movement in Funds |
| | £ | £ | | | |
| Unrestricted Funds | 97,695 | 71,001 | 26,694 | | |

| | | |
|-------------------------|----------------|----------------|
| 13. Reserves | 2021 | 2020 |
| | £ | £ |
| Balance Brought Forward | 252,689 | 113,943 |
| Surplus for the Year | 26,695 | 84,169 |
| Revaluation Reserve | - | 54,577 |
| | <u>279,384</u> | <u>252,689</u> |

The Rulers Church
Notes to the Financial Statements for the Year Ended 31st December 2021

1.Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity

Incoming Resources

All incoming resources are included on the Income and Expenditure Accounts when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

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

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life

| | |
|-------------------------|--------------------------|
| Motor Vehicles | -25% on reducing balance |
| Church Equipment | -20% on reducing balance |
| Improvement to Building | -10% on reducing balance |

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

THE RULERS CHURCH

England & Wales - Charity number 1052568

Accounts

REGISTERED CHARITY NUMBER:1052568

**Report of the Trustees and Financial Statement for the Year Ended
31st December 2020**

For

THE RULERS CHURCH

The Rulers Church
Contents of the Financial Statement For the Year Ended 31st December 2020

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| Statement of Financial Activities | 4 |
| Balance Sheet | 5 |
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The Rulers Church
Report of the Trustees For the Year Ended 31st December 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

Registered Charity Number

1052568

Principal Address

PO Box 113
Manchester
M11 0AT

Trustees

Athley W Hylton
Mark Adjei-Kumi
Gladys Dodoo

Independent Examiner

P & E Accounting Services Limited
Chartered Certified Accountants
145 De La Pole Avenue
Hull
HU3 6RD

Structure, Governance and Management

Governing Document

The Charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error

**The Rulers Church
Report of the Trustees For the Year Ended 31st December 2020**

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards(United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principle in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD

Athley W Hylton

.....
Signature

Athley W Hylton

.....
Name of Trustee

Date : 30th October 2021

Independent Examiner's Report to Trustees of The Rulers Church

I report on the accounts for the year ended 31st December 2020 set out on pages four to eight

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required

It is my responsibility to

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes the review of the accounting records kept by the charity and 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 statements 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 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and to 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.

P & E Accounting Services Limited
Chartered Certified Accountants
145 De La Pole Avenue
Hull,
HU3 6RD

The Rulers Church
Income and Expenditure Accounts for the Year Ended 31st December 2020

| | Notes | Unrestricted Funds | Restricted Funds | Total Funds 2020 | Total Funds 2019 |
|------------------------------------|-------|--------------------|------------------|------------------|------------------|
| | | £ | £ | £ | £ |
| Incoming Resources | | | | | |
| Voluntary Income | 2 | 57,134 | - | 57,134 | 56,970 |
| Other Income | 3 | 32,139 | - | 32,139 | 44,509 |
| Realised Profit-Land/buildings | | 63,673 | | 63,673 | - |
| Total Incoming Resources | | 152,946 | - | 152,946 | 101,479 |
| Resources Expended | | | | | |
| Charitable Activities | 4 | 42,197 | - | 42,197 | 46,285 |
| Gifts and Donation | | 2,650 | - | 2,650 | 2,000 |
| Governance Cost | 5 | 16,154 | - | 16,154 | 24,977 |
| Other Resources Expended | 6 | 7,776 | - | 7,776 | 8,777 |
| Grant Income Expenses | | - | - | - | - |
| Total Resources Expended | | 68,777 | - | 68,777 | 82,038 |
| Net Incoming Resources | | 84,169 | | 84,169 | 19,440 |
| Total Funds Brought forward | | 19,440 | | 19,440 | 26,665 |
| Total Carried Forward | | 103,609 | | 103,609 | 46,105 |

The Rulers Church
Statement of Financial Position as at 31st December 2020

| | Notes | 2020 £ | 2019 £ |
|----------------------------|-------|----------------|----------------|
| Tangible | 9 | 184,013 | 108,498 |
| <u>Current Assets</u> | | | |
| Debtors | 10 | 3,499 | 2,910 |
| Bank Balance | 11 | 6,627 | 3,985 |
| Other Debtors | 14 | 60,000 | |
| | | <u>70,126</u> | <u>6,895</u> |
| <u>Current Liabilities</u> | | | |
| Creditors and Accruals | 12 | 1,450 | 1,450 |
| Net Assets | | <u>252,689</u> | <u>113,943</u> |
| Reserves | 13 | <u>252,689</u> | <u>113,943</u> |

Notes to the Financial Statements for the Year Ended 31st December 2020

2. Voluntary Income

| | 2020 | 2019 |
|---------------------|---------------|---------------|
| | £ | £ |
| Tithes and Offering | 56,959 | 56,970 |
| Building Fund | 175 | 120 |
| | <u>57,134</u> | <u>57,090</u> |

3. Other Income

| | | |
|---------------------|---------------|---------------|
| Gift Aid Receivable | 12,440 | 12,528 |
| Rental Income | 18,995 | 31,860 |
| Optima | 704 | - |
| Realised Profit | 63,673 | - |
| | <u>95,812</u> | <u>44,388</u> |

4. Charitable Activities Cost

| | | |
|---------------------------|---------------|---------------|
| Wages | 11,200 | 15,000 |
| Rates & Water | 4,000 | - |
| Volunteer Expenses | 2,600 | 1,200 |
| Printing and Reproduction | - | 98 |
| Travel Cost | 2,175 | 4,025 |
| Publicity Cost | - | - |
| Evangelism | 22,170 | 22,729 |
| Hospitality | 52 | 3,233 |
| Youth Ministry | 0 | 0 |
| | <u>42,197</u> | <u>46,285</u> |

5. Governance cost

| | | | |
|--------------------------------------|---------------|---------------|-------|
| Telephone | 2,103 | 1,306 | |
| Repairs and maintenance | 600 | 2,637 | |
| Professional fees | 800 | 800 | |
| Heat and Light | 2,400 | 2,850 | |
| General Expenses | 1,178 | 2,371 | |
| Postage and Stationery | 278 | 270 | |
| Building Insurance | 1,402 | 1,346 | |
| Interest Payable and Similar Charges | | 878 | 1,066 |
| PAYE | - | - | |
| Motor Expenses | 5,169 | 8,820 | |
| Motor Insurance | 1,346 | 3,511 | |
| | <u>16,154</u> | <u>24,977</u> | |

The Rulers Church
Notes to the Financial Statements for the Year Ended 31st December 2020

6. Other Resources Expended

| | 2020 | 2019 |
|--------------------------|--------------|--------------|
| Depreciation: | £ | £ |
| Motor Vehicle | 1,089 | 1,451 |
| Computer | | |
| Equipment | 494 | 404 |
| Land and Buildings | - | 375 |
| Lease Building Insurance | 3,000 | 3,000 |
| Improvement to Buildings | 3,193 | 3,547 |
| | <u>7,776</u> | <u>8,777</u> |

7. Trustee Remuneration Benefits

There were no trustees' remuneration or other benefits for the year ended 31st December 2020

Trustee Expenses

There were no trustees' expenses paid neither for the year ended 31st December 2020

| | 2020 | 2019 |
|--------------------|--------|--------|
| 8. Staff Costs | £ | £ |
| Wages and Salaries | 11,200 | 15,000 |

| 9. Tangible Fixed Assets | Lease Building Insurance | Motor Vehicle £ | Church Equipment £ | Investment | Improvement to Buildings | Purchase of Building Lease | Totals £ |
|--------------------------|--------------------------|--------------------|-----------------------|--------------|--------------------------|----------------------------|----------------|
| Cost at 1/1/2020 | 15,000 | 23,961 | 20,652 | 8,000 | 51,930 | 50,850 | 170,393 |
| Additions | | | 851 | | | 91,190 | 92,041 |
| | <u>15,000</u> | <u>23,961</u> | <u>21,503</u> | <u>8,000</u> | <u>51,930</u> | <u>142,040</u> | <u>262,434</u> |
| Depreciation | | | | | | | |
| At 1 January 2020 | 15,000 | 19,607 | 19,034 | 0 | 20,004 | 0 | 73,645 |
| Charge for the Year | 3,000 | 1,089 | 494 | 0 | 3,193 | 0 | 7,776 |
| At 31 December 2014 | <u>15,000</u> | <u>20,696</u> | <u>19,528</u> | <u>0</u> | <u>23,197</u> | <u>0</u> | <u>81,421</u> |
| At 31st December 2020 | £0 | £3,265 | £1,975 | £8,000 | £28,733 | £142,040 | £184,013 |
| At 31st December 2019 | £0 | £4,354 | £2,469 | £8,000 | £31,926 | £50,850 | £97,599 |

The Rulers Church
Notes to the Financial Statements for the Year Ended 31st December 2020

1.Accounting Policies

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|------------------|--------------------------|
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