

NEW INDIA CHURCH OF GOD (UK)



ACCOUNTS



Year ended 31st March 2021

INDEX TO ACCOUNTS

Administrative Information	1
Independent Examiner's Report	2
Trustees report	3-5
Receipts & Payments Account	6
Notes to accounts	7
Income Analysis	8
Expenditure Analysis	9
Assets & Liabilities	10
Disbursement of Funds	11

NEW INDIA CHURCH OF GOD (UK)
Administrative Information for year ended 31 March 2021

TRUSTEES

Stephen Page (Chairman)
Steve Armah
Derek Bearfoot
Carol Bearfoot
Christine Clark
Marie Clark
Paul Hollingworth
Brian Niblock

REGISTRATION No.

1064407/0

Governing Document

Constitution & Trust Deed 2nd July 1997

ADDRESS

14 Mapledene
Kemnal Road
Chislehurst
BR7 6LX

Independent Examiner

Mr Karl Ferguson

BANKER

Barclays Bank plc
41 Woolwich New Road
Woolwich
London
SE18

Independent examiner's report to the trustees of New India Church of God (UK) Trust

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 1 to 10.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 under section 145 of the Charities Act and 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

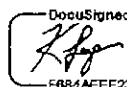
In connection with my examination, no matter has come to my attention:

(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 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Name: Karl Ferguson **Signed:**

DocuSigned by:

F081AFEF23004FC...

Relevant professional qualification or body: Institute of Chartered Accountants England & Wales
Address: 4 Streamside Close, Bromley, Kent, BR2 9BH

Date: 24-12-21

NEW INDIA CHURCH OF GOD (UK)
Annual Report - year ended 31 March 2021

New India Church of God (UK) had an income of £248,461 in the year and is eligible for an Independent Examination. As the charity is below the audit threshold it may also produce a simple annual report. The trustees present their report along with the accounts of the charity for the year ended 31 March 2021. The accounts have been prepared in accordance with the accounting policies set out on page seven and comply with the charity's governing instrument and applicable law.

Constitution & History

The charity is governed by a Trust Deed dated 2nd July 1997.

Objects

The Trustees shall hold the Trust Fund and the income thereof upon Trust to pay or apply the income and all or such part or parts of the capital of the Trust Fund as the Trustees shall think fit for in the countries of India and Nepal: -

The objectives of the charity include;

- i) To give every man, woman and child the opportunity of hearing and understanding the Gospel of Jesus Christ and to build and support a church where they can grow and develop in their faith and worship of God.
- ii) The relief of poverty & hardship.
- iii) The advancement of education including the establishment of Educational Institutions.
- iv) The support of children in orphanages, and women in destitute women's homes. Also supports education for destitute women & children.

Summary of the main activities undertaken for the public benefit in relation to these objects

The trustees have taken account of the Charity Commission's guidance on public benefit in making their decisions about the distribution of the funds in the nations of India & Nepal. New India Church of God (UK)'s aims are broad and we are therefore confident that all distributed funds have been done so in conjunction with those aims. Any private benefit arising would be incidental and insignificant.

Achievements and Performance

COVID19 Relief

The UK donated £17,610 and Poland donated £68,700 to help meet the medical and food needs of migrants, Pastors and Believers. Buying oxygen concentrators and other medicines as needed. Support for hospital costs, medicines, funerals and Burial plots for Pastors and Believers in need.

Local Churches & Pastors

The charity supported through its UK & Poland General & Restricted funds 134 Pastors who are responsible for City, Towns and Village churches in India enabling people to attend Church Worship & Prayer Services to practise their Christian faith. Eighty-two Pastors received Bicycles.

Relief of Poverty

Support was given to economic city migrants and others due to the COVID19 Pandemic. Food and medical aid were distributed, hospital and burial costs were paid.

Orphans & Destitute children

Two Children's homes received support, providing orphans and destitute children with a home, education, clothing and food.

Bible Schools & Students

One Bible School in South India received monthly support for the training of Bible School students, along with another 2 Bible Students in another Bible School.

Organisation of the Charity

The trustees named on page one has served throughout the year Trustees are selected and appointed by the Trustee board. Trustees are inducted and trained by the Trustee board. All decisions are made by the trustees.

Investment Powers

The trustees may invest the property of the charity in such investments as are authorised by the Trustee Act 2000, subject to the restrictions and conditions contained in that Act.

Reserves Policy

It is the policy of the trustees to maintain unrestricted funds, which are the free reserves of the charity, at a level at least sufficient to:

- a) Cover management, administration and support costs for 3 months which equates to £1,700. Unrestricted funds were maintained at this level throughout the year.

Grant making policy

The Trustees do not respond to unsolicited applications. Funds are distributed to organisations well known to the Trustees.

Activities In the Year

The charity depends on gifts and donations made by individuals and groups. The funds were distributed to an organisation in India well known to the trustees. The charity made a general grant of £165,995 to New India Church of God in India and a restricted fund grant of £28,983 a total combined grant of £202,526. Overall, Local Pastors and families were supported on a monthly basis. Children's homes received support. Bicycles were purchased for Pastors in village areas. One Bible School was supported in South India training Bible Students. COVID19 Support was given to street feeding programmes for migrants in the cities during lockdown along with food and medical help distributed to Pastors and members of churches throughout India. Oxygen concentrators were purchased, hospital and funeral bills were paid

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed and have established processes and controls to mitigate those risks.

Trustees' responsibilities in relation to the accounts


Law applicable to charities in England & Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the accounts; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping the accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for the taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity as agreed, remunerated on a self-employed basis one trustee for providing Administrative, Financial Services and office space over the year.

Approved by the Trustees and signed on their behalf by:

 Date: 24 December 2021
Christine Clark (Secretary/Trustee)

NEW INDIA CHURCH OF GOD (UK)
Receipts & Payments Account Year Ended 31 March 2021

		2021 £	2021 £	2021 £	2020 £
RECEIPTS	Notes	Restricted	General	Total	Total
General fund		-	14,054	14,054	101,974
General Poland		-	175,600	175,600	-
General Covid19		-	21,336	21,336	-
Interest received		-	20	20	22
Giftaid - tax refunds		-	11,616	11,616	5,040
Restricted Funds		25,835	-	25,835	25,776
Trading activities	2	25,835	222,626	248,461	132,812

PAYMENTS

General fund		-	41,724	41,724	86,245
General Poland		-	106,000	106,000	-
General COVID19		-	17,610	17,610	-
Interest received		-	22	22	25
Giftaid - tax refunds		-	8,186	8,186	5,040
Restricted Funds		28,983	-	28,983	19,002
Total	3	28,983	173,542	202,525	110,313

**SURPLUS/DEFICIT OF
RECEIPTS & PAYMENTS**

General fund		-	(27,669)	(27,669)	15,729
General Poland		-	69,600	69,600	-
General COVID19		-	3,726	3,726	-
Interest received		-	(2)	(2)	(3)
Gift aid tax refunds		-	3,429	3,429	-
Restricted funds		(3,148)	-	(3,148)	6,774
Total	4	(3,148)	49,084	45,936	22,500

OPENING AMOUNTS

General fund		-	31,987	31,987	16,258
General Poland		-	-	-	-
General COVID19		-	-	-	-
Interest received		-	5	5	8
Giftaid tax refunds		-	-	-	-
Restricted funds		14,085	-	14,085	7,311
Total		14,085	31,992	46,077	23,577

CLOSING FUND BALANCE

General Fund		-	4,318	4,318	31,987
General Poland		-	69,600	69,600	-
General COVID19		-	3,726	3,726	-
Interest received		-	3	3	5
Giftaid tax refunds		-	3,429	3,429	-
Restricted Funds		10,937	-	10,937	14,085
Total		10,937	81,076	92,013	46,077

NEW INDIA CHURCH OF GOD (UK)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

- A) The charity had no fundraising costs in the year.
- B) Remuneration on a self-employed basis was paid to one Trustee as agreed £3,984 and also £2,400 for office rent.

1. Notes to the Accounts

- 1.1 These financial statements have been prepared under the Historical Cost convention and in accordance with applicable standards and the Statement of Recommended Practice (2005) Accounting for Charities.
- 1.2 The accounts have been prepared on the receipts and payments basis.

2. Trading Activities

Trading activities comprise of gross proceeds from collections of general and special offerings. The UK general fund total receipts significantly increased this year due to the COVID19 crisis. The Giving from Poland more than doubled due to the response to the COVID19 crisis in India. Individual regular committed giving from the UK increased slightly for Pastors & Bible School students & Children's' support. Overall committed regular donations both on general and restricted funds are slightly increasing.

3. Direct charitable expenditure

Includes donations to New India Church of God in India as detailed in the analysis of gifts. Reimbursed expenses were paid as agreed.

Interest and giftaid monies were added into the General fund.

4. Surplus/Deficit of Receipts/Payments

There were surplus funds available at the end of the year.

Signed: RM Clark RM Clark

Position: Treasurer

Signed: Chloe Christine Clark

Position: Assistant Treasurer

Date: 24 December 2021

NEW INDIA CHURCH OF GOD (UK)
Income ended Year 31st March 2021

INCOME	£	£
	2021	2020
General UK	14,054	30,474
General Poland	175,600	71,500
General COVID19	21,336	-
Bank Interest	20	22
Gift aid	11,616	5,040
	222,626	107,036
Restricted		
Pastor's support	23,655	22,564
Bible Students	475	360
Bicycles	-	267
North India Convention	500	-
Children's support	1,205	1,105
Sewing Machines	-	480
Schools	-	1,000
	25,835	25,776
	248,461	132,812

NEW INDIA CHURCH OF GOD (UK)
EXPENDITURE ANALYSIS March 31st 2021

EXPENSE	AMOUNT	
	2021 £	2020
General		
General fund grant to New India Church of God in India	42,384	74,360
General fund grant from Poland designated fund	106,000	-
General fund grant from COVID19 Designated fund	17,610	-
Airline Travel Expenses	-	5,088
UK Travel expenses	-	1,904
UK expenses	859	1,583
Postage	71	66
Bank charges and interest	235	281
Returned donation cheque	-	353
Rent Office space	2,400	3,000
Admin & Finance Services	3,984	4,676
	173,543	91,310
Restricted funds		
Pastor's support	25,605	14,868
Bible School students	510	240
Sewing Machines	-	480
Childrens support	1,280	735
Bikes	88	2,679
School	1,000	-
North India Convention	500	-
	28,983	19,002
	202,526	110,313

NEW INDIA CHURCH OF GOD (UK)
STATEMENT OF ASSETS & LIABILITIES AS AT 31 MARCH 2021

	2021	2020
<u>CASH FUNDS</u>		
<u>Barclays Community Accounts</u>		
General Fund	81,076	31,992
Restricted Fund	10,937	14,085
	<u>92,013</u>	<u>46,077</u>
<u>Other Monetary Assets</u>		
Giftaid tax refund due for claim	577	-
before 31 March 2021	1,006	-
	<u>1,583</u>	<u>-</u>
<u>Investment Assets</u>		
None	-	-
<u>Assets retained for the charity's own use</u>		
None	-	-
<u>Liabilities</u>		
General	114	96
Restricted	-	-

NEW INDIA CHURCH OF GOD (UK)
Fund Disbursement to India Year 31st March 2021

FUND DISBURSEMENT INDIA	£	
	2021	Combined UK & Poland funds 2020
From General Fund		
UK FUNDS		
Evangelistic meetings & Crusades	-	17,417
Pastors support from UK General Fund	2,800	21,080
Buildings and building maintenance UK General	10,186	8,300
Bicycles from UK General fund	1,000	4,500
North India Convention UK General Fund	5,700	5,500
Fuel & Maintenance of School buses & vehicles	5,100	4,163
Salaries & wages of staff	17,198	9,000
Kumbakonam Bible School UK General	400	4,400
COVID Support UK Fund	17,610	-
POLAND FUNDS		
Pastors support from Poland General Fund	20,000	-
Buildings and building maintenance Poland General	8,000	-
Bicycles from Poland General fund	3,000	-
North India Convention Poland General Fund	2,300	-
Kumbakonam Bible School Poland General	4,000	-
COVID support Poland General Fund	68,700	-
Grant to New India Church of God	165,995	74,360
Pastor Abraham Airline Travel	-	5,088
Total From General Fund	165,995	79,448
From Restricted Fund		
Pastor's support	25,605	14,868
Bible School Students	510	240
Bicycles	88	2,679
Nagpur Girls child support	640	368
Malanjikhand Boys Home	640	368
Sewing machines	-	480
School	1,000	-
North India Convention	500	-
	28,983	19,002
Grant New India Church of God		
TOTAL FUNDS TO INDIA	194,978	98,450
UK Expenditure		
Admin & Finance Expenses	3,984	4,676
General & Travel Expenses	1,165	3,833
Office rent	2,400	3,000
Returned donation cheque	-	353
	7,549	11,863
TOTAL EXPENDITURE	202,526	110,313