

**NEW INDIA CHURCH OF GOD (UK)**



**REPORT AND  
FINANCIAL STATEMENT**



**Year ended 31 March 2022**

**Charity Number: 1064407**

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NEW INDIA CHURCH OF GOD (UK)  
FINANCIAL STATEMENT FOR  
the Year ending 31st March 2022

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# NEW INDIA CHURCH OF GOD (UK)

## LEGAL AND ADMINISTRATIVE INFORMATION

Board of Trustees at 31<sup>st</sup> March 2022

Stephen Page  
Steven Armah  
Brian Niblock  
Christine Clark  
Rose Marie Clark  
Paul Hollingsworth  
Derek Bearfoot  
Carol Bearfoot

Charity office

14 Mapledene  
Kemnal Road  
Chislehurst, Kent  
BR7 6LX

Independent Examiner

Karl Ferguson  
4 Streamside Close  
Bromley, Kent  
BR2 9BH

# NEW INDIA CHURCH OF GOD (UK) REPORT OF THE TRUSTEES

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The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31st March 2022. The financial statements comply with the Charities Act 2011, and 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 (FRS102) (effective 1 January 2015).

## TRUSTEES

The trustees named on page 1 have served throughout the year. Appointment of trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. New trustees undergo an orientation to brief them on: their legal obligations under charity law, the Charity Commission guidance on public benefit, and inform them of the content of the governing document and decision-making processes, the business plan and recent financial performance of the charity. During the induction they meet other trustees.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document is the Declaration of Trust dated 2nd July 1997.

### Objects of the Charity

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 country of India: -

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. 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**

A total of £110,131 was granted to New India Church of God in India for the COVID19 needs. From the UK general fund, a total of £60,005 and a grant of £50,126 from Poland was donated. These funds went to help meet the medical and food needs of migrants, Pastors and Believers. Purchasing of oxygen concentrators and other medicines. Support for hospital costs, medicines, funeral costs and burial plots for Pastors and Believers in need. Thirty-five Pastors lost their lives to Covid19 along with hundreds of Believers from the churches across the nation of India

### **Local Churches & Pastors**

The charity granted a total of £125,025 from both the UK and Poland General & Restricted funds to support 402 Pastors. Poland supported 353 Pastors and the UK 49 Pastors. Pastors are responsible for city, towns and village churches in India enabling people to attend church worship & prayer services to practise their Christian faith.

### **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:  
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 £258,813 to New India Church of God in India and a restricted fund grant of £14,081 a total combined grant of £272,894. Overall, four hundred and two local Pastors and families were supported on a monthly basis over 12 months at £30 per month. Children's homes received support. One hundred bicycles were purchased for Pastors in village areas. One Bible School was supported in South India training Bible Students. COVID 19 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.

## **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**

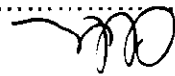
Law applicable to charities in England & Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts, the trustees are required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



Christine Clark (Secretary/Trustee)

Date: 31/01/2023

## NEW INDIA CHURCH OF GOD (UK)

## REPORT OF THE INDEPENDENT EXAMINER

I report on the accounts for the year ended 31<sup>st</sup> March 2022, which are set out pages 5 to 7

**Respective responsibilities of trustees and examiner**

As members of the New India Church of God (UK) Charity you are responsible for the preparation of the accounts and you 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 required.

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 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 STATEMENT**

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning 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:

- 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 to comply with the accounting requirements of the 2011 Act,
- have not been met or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner:

Documented by:

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Karl Ferguson

Date: 31/01/2023



**NEW INDIA CHURCH OF GOD (UK)**

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**STATEMENT OF FINANCIAL ACTIVITIES – YEAR ENDED 31<sup>st</sup> MARCH 2022**

| INCOMING RESOURCES          |                    | NET INCOME       |         |         |   |
|-----------------------------|--------------------|------------------|---------|---------|---|
| Notes                       | Unrestricted Funds | Restricted Funds | 2022    | 2021    |   |
|                             |                    |                  |         |         |   |
| General income UK           | 15,018             | 0                | 15,018  | 14,054  | 1 |
| General income Poland       | 200,000            | 0                | 200,000 | 175,600 |   |
| General income COVID19      | 57,679             | 0                | 57,679  | 21,336  |   |
| Interest received           | 7                  | 0                | 7       | 20      |   |
| Gift aid tax refunds        | 8,130              | 0                | 8,130   | 13,200  |   |
| Restricted funds            | 0                  | 25,070           | 25,070  | 25,835  |   |
| Total                       | 280,834            | 25,070           | 305,904 | 250,045 |   |
| OUTGOING PAYMENTS           |                    |                  |         |         | 2 |
| General                     |                    |                  |         |         |   |
| Donations/Grants General    | 13,418             | 0                | 13,418  | 43,313  |   |
| Donations/Grant Poland Fund | 185,390            | 0                | 185,390 | 106,000 |   |
| Donations/Grant COVID19     | 60,005             | 0                | 60,005  | 17,610  |   |
| Other costs                 | 1,469              | 0                | 1,469   | 349     |   |
| Rent                        | 2,400              | 0                | 2,400   | 2,400   |   |
| Administration              | 3,984              | 0                | 3,984   | 3,984   |   |
| Accountancy fee             | 180                | 0                | 180     | 0       |   |
| Restricted                  |                    |                  |         |         |   |
| Donations/Grants            | 0                  | 14,081           | 14,081  | 28,983  |   |
| Total                       | 266,846            | 14,081           | 280,927 | 202,640 |   |
|                             |                    |                  |         |         |   |
| FUNDS BROUGHT FORWARD       |                    |                  |         |         |   |
| 3                           |                    |                  |         |         |   |
| 13,988                      |                    |                  |         |         |   |
| 10,989                      |                    |                  |         |         |   |
| 24,977                      |                    |                  |         |         |   |
| 47,406                      |                    |                  |         |         |   |
| FUNDS CARRIED FORWARD       |                    |                  |         |         |   |
| 96,534                      |                    |                  |         |         |   |
| 21,926                      |                    |                  |         |         |   |
| 118,460                     |                    |                  |         |         |   |
| 93,483                      |                    |                  |         |         |   |


# NEW INDIA CHURCH OF GOD (UK)

## BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2022

|   | Notes | 2022           | 2021          |
|---|-------|----------------|---------------|
|   |       | £              | £             |
| <b>CURRENT ASSETS</b>                                   |       |                |               |
| Debtors   | 4     | 1,031          | 1,584         |
| Cash at bank and in hand                                |       | 117,705        | 92,013        |
| <b>TOTAL CURRENT ASSETS</b>                             |       | <b>118,736</b> | <b>93,597</b> |
| <b>CREDITORS – amounts falling due within one year:</b> |       |                |               |
| Accruals  | 5     | 276            | 114           |
| <b>TOTAL CREDITORS</b>                                  |       | <b>276</b>     | <b>114</b>    |
| <b>NET CURRENT ASSETS</b>                               |       | <b>118,460</b> | <b>93,483</b> |
| General Fund  |       | 96,534         | 82,546        |
| Restricted Fund   |       | 21,926         | 10,937        |
|   |       | <b>118,460</b> | <b>93,483</b> |

and signed on its behalf:

Approved by the trustees on

  
31/03/23  
Christine Clark (Secretary/Trustee)

# NEW INDIA CHURCH OF GOD (UK)

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### BASIS OF ACCOUNTING

The Financial statements of the charity, which is a public benefit entity, under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)'. The financial statements have been prepared under the historical cost convention.

### ACCOUNTING POLICIES

### FUNDS

General funds represent the funds that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. The purpose of any restricted funds is noted in the accounts. The accounts include transactions, which the charity can be held responsible.

### INCOME

#### 1. Voluntary income and capital sources

Collections are recognised when made to the charity. Income comprises of gross proceeds from collections of general and special offerings. The UK general fund total receipts doubled due to the response to the COVID19 crisis in India. Individual regular committed giving from the UK decreased slightly for Pastors. Regular giving for Bible School students & Children's' support increased slightly. Overall committed regular donations on general slightly increased but there was an overall decrease on regular restricted giving.

#### 2. Direct charitable expenditure

Includes grants to New India Church of God in India as detailed in the analysis of disbursement of funds. Reimbursed expenses were paid as agreed.

Interest and gift aid monies were added into the General fund.

#### 3. Surplus/Deficit of Receipts/Payments

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

### CURRENT ASSETS

4. Amounts owing to the charity in respect of fees, rents or other income are shown as debtors less any provision for amounts that may prove unrecoverable. Gift aid owed to be reclaimed to 31 March 22 - £1,031

### CREDITORS

5. Barclaycard £96 and Accountancy fee £180

The New India Church of God (UK) charity had no fundraising costs in the year 2021/22  
Trustee Christine Clark was remunerated on a self-employed basis as agreed; £3,984 and also paid expenses of £2,400 for office rent.

Signed: \_\_\_\_\_

*RH Clark*

Position: Treasurer

Signed: \_\_\_\_\_

*CC*

Position: Assistant Treasurer

Date: \_\_\_\_\_

*31/1/2023*

NEW INDIA CHURCH OF GOD (UK)

FUNDS DISBURSEMENT INDIA  
YEAR ENDED 31<sup>st</sup> MARCH 2022

|  | 2022           | 2021           |
|--|----------------|----------------|
| <b>From UK General Fund:</b>           |                |                |
| Pastors support                        | 2,900          | 2,800          |
| Buildings and building maintenance     | 3,085          | 10,186         |
| Bicycles                               | 1,400          | 1,000          |
| North India Convention                 | 0              | 5,700          |
| Fuel and maintenance of buses/vehicles | 3,462          | 5,100          |
| Staff salaries and wages               | 2,171          | 17,198         |
| Kumbakonam Bible School                | 400            | 400            |
| Covid-19 support                       | 60,005         | 17,610         |
| <b>From Poland Fund:</b>               | <b>73,423</b>  | <b>59,994</b>  |
| Pastors support                        | 109,374        | 20,000         |
| Buildings and building maintenance     | 10,100         | 8,000          |
| Bicycles                               | 6,000          | 3,000          |
| North India Convention                 | 0              | 2,300          |
| Kumbakonam Bible School                | 5,000          | 4,000          |
| Covid-19 support                       | 50,126         | 68,700         |
| Pastor Abraham travel                  | 4,790          | 0              |
| <b>From Restricted Fund</b>            | <b>185,390</b> | <b>106,000</b> |
| Pastor's support                       | 12,751         | 25,605         |
| Bible School Students                  | 415            | 510            |
| Bicycles                               | 0              | 88             |
| Nagpur Girls child support             | 458            | 640            |
| Malanjikhand Boys Home                 | 457            | 640            |
| School                                 | 0              | 1,000          |
| North India Convention                 | 0              | 500            |
| <b>UK Expenditure</b>                  | <b>14,081</b>  | <b>28,983</b>  |
| Administration and finance expenses    | 3,984          | 3,984          |
| General and travel expenses            | 1,469          | 1,279          |
| Office rent                            | 2,400          | 2,400          |
| Accountancy fee                        | 180            | 0              |
| <b>TOTAL EXPENDITURE</b>               | <b>280,927</b> | <b>202,640</b> |
|  | <b>8,033</b>   | <b>7,663</b>   |