

NEW INDIA CHURCH OF GOD (UK)



ACCOUNTS



Year ended 31 March 2023

NEW INDIA CHURCH OF GOD (UK)  
*Administrative Information for year ended 31 March 2023*

TRUSTEES

Stephen Page (Chairman)  
Steve Armah  
Derek Bearfoot  
Carol Bearfoot  
Christine Clark  
Rose Marie Clark (resigned 1 Nov 2023)  
Paul Hollingworth  
Brian Niblock

REGISTRATION No.

1064407/0

Governing Document

Constitution & Trust Deed 2<sup>nd</sup> 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 6ET

## **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 2023, 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:  
  
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**Relevant professional qualification or body:** Institute of Chartered Accountants England & Wales  
**Address:** 4 Streamside Close, Bromley, Kent, BR2 9BH

**Date:** 29-11-23

**NEW INDIA CHURCH OF GOD (UK)**  
**Annual Report - year ended 31 March 2023**

New India Church of God (UK) had an income of £175,125 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 Receipts & Payments accounts of the charity for the year ended 31 March 2023. 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 2<sup>nd</sup> 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 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 nation 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 £1,400 was granted to New India Church of God in India for the COVID19 needs from the UK general fund. These funds went to support Pastors and Believers to help pay for hospital costs, medicines, funeral costs and burial plots.

### **Local Churches & Pastors**

The charity granted a total of £ 163,110 from both the UK and Poland General & Restricted funds to support 453 Pastors. Poland funds supported 355 Pastors and the UK funds 98 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 distributed to those affected by the COVID19, food and medical aid was distributed, hospital costs met and burial plots were purchased. A one off donation was given of £10,000 towards purchasing land for a food poverty relief programme in Kerala. Churches running food programme cooking and delivering food to elderly people who are house bound.

### **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 4 Bible Students in the Delhi 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 £1,866. 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 £181,681 to New India Church of God in India and a restricted fund grant of £46,195 a total combined grant of £227,876. Overall, 453 local Pastors and families were supported on a monthly basis over 12 months at £30 per month. Children's homes received support. Bicycles were purchased for 226 Pastors in village areas. One Bible School was supported in South India training Bible Students. COVID19 Support was donated for food, medical costs and burial plots. A £10k one off gift was donated towards the purchasing of land for a food poverty programme in Kerala to build a community centre with kitchens.

### **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 for the year ending 31 March 2023.

**Approved by the Trustees and signed on their behalf by:**

.....  ..... Date: 5 December 2023  
Christine Clark (Secretary/Trustee)



**NEW INDIA CHURCH OF GOD (UK)**  
**Receipts and Payments 31 March 2023**

		2023	2023	2023	2022
		£	£	£	£
<b>RECEIPTS</b>	Notes	Restricted	General	Total	Total
General fund		-	29,800	29,800	15,018
General Poland		-	99,440	99,440	200,000
General Covid19		-	-	-	57,679
Interest received		-	75	75	7
Giftaid - tax refunds		-	4,636	4,636	8,683
Restricted Funds		41,174	-	41,174	25,070
Trading activities	2	41,174	133,951	175,125	306,457
<b>PAYMENTS</b>					
General fund		-	26,632	26,632	16,271
General Poland		-	159,633	159,633	185,390
General COVID19		-	1,400	1,400	60,005
Interest received		-	22	22	5
Giftaid - tax refunds		-	3,421	3,421	5,013
Restricted Funds		46,195	-	46,195	14,081
Total	3	46,195	191,108	237,303	280,765
<b>SURPLUS/DEFICIT OF RECEIPTS &amp; PAYMENTS</b>					
General fund		-	3,168	3,168	(1,253)
General Poland		-	(60,193)	(60,193)	14,610
General COVID19		-	(1,400)	(1,400)	(2,326)
Interest received		-	53	53	1
Gift aid tax refunds		-	1,215	1,215	3,671
Accrual debtor adjustment		-	-	-	553
Accrual creditor adjustments		-	-	-	162
Restricted funds		(5,021)	-	(5,021)	10,989
Total	4	(5,021)	(57,157)	(62,178)	25,692
<b>OPENING AMOUNTS</b>					
General fund		-	3,065	3,065	4,318
General Poland		-	84,210	84,210	69,600
General COVID19		-	1,400	1,400	3,726
Interest received		-	4	4	3
Giftaid tax refunds		-	7,100	7,100	3,429
Restricted funds		21,926	-	21,926	10,937
Total		21,926	95,779	117,705	92,013
<b>CLOSING FUND BALANCE</b>					
General Fund		-	6,233	6,233	3,065
General Poland		-	24,017	24,017	84,210
General COVID19		-	-	-	1,400
Interest received		-	57	57	4
Giftaid tax refunds		-	8,315	8,315	7,100
Restricted Funds		16,905	-	16,905	21,926
Total		16,905	38,622	55,527	117,705

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

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

- A) The charity had no fundraising costs in the year.
- B) Remuneration on a self-employed basis was paid to one Trustee as agreed, £4,656 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.

#### **General Receipts**

Overall, the Poland general fund receipts significantly decreased this year due to the ending of the COVID19 crisis & the Ukraine war. On the UK general fund there was an increase in receipts due to increased offerings from churches.

#### **Restricted Receipts**

There was an increase of the UK regular receipts for Pastors & Widows and a decrease of UK regular receipts for the Bible School students & Children's' support. There was also increase of UK restricted receipts due to two one off gifts £10k for Kerala project and £5k for School kindergarten classrooms.

### **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: 

Position: Assistant Treasurer

Signed: 

Position: Chairman

Date: 5 December 2023



**NEW INDIA CHURCH OF GOD (UK)**  
**Receipts ended Year 31 March 2023**

<b>RECEIPTS</b>	<b>£</b>	<b>£</b>
	<b>2023</b>	<b>2022</b>
General UK	29,800	15,018
General Poland designated	99,440	200,000
General COVID19 designated	-	57,679
Bank Interest	75	7
Gift aid	4,636	8,683
	<b>133,951</b>	<b>281,387</b>
<b>Restricted</b>		
Pastor's support	22,499	21,410
Bible Students	620	810
Widows	625	-
Sound System Delhi	50	950
School Building Delhi	6,200	500
Children's support	1,180	1,400
Kerala Welfare Project	10,000	-
	<b>41,174</b>	<b>25,070</b>
	<b>175,125</b>	<b>306,457</b>

**NEW INDIA CHURCH OF GOD (UK)**  
**PAYMENTS ANALYSIS 31 MARCH 2023**

PAYMENTS	AMOUNT	
	2023 £	2022
<b>General</b>		
General fund grant to New India Church of God in India	20,649	13,418
General fund grant (Poland Funds)	151,695	180,600
General fund grant from COVID19 UK	1,400	60,005
Intl Airline Travel Expenses	7,937	4,790
UK travel expenses		173
UK expenses	1,891	1,060
Postage	12	-
Bank charges and interest	287	236
Accountancy fees	180	18
Rent Office space	2,400	2,400
Admin & Finance Services	4,656	3,984
	<b>191,108</b>	<b>266,684</b>
<b>Restricted funds</b>		
Pastor's support	31,210	12,751
Bible School students	960	415
Childrens support	1,825	915
Sound System Delhi	1,000	-
School Building Delhi	1,200	-
Kerala Welfare Project	10,000	-
	<b>46,195</b>	<b>14,081</b>
	<b>237,303</b>	<b>280,765</b>

**NEW INDIA CHURCH OF GOD (UK)**  
**STATEMENT OF ASSETS & LIABILITIES AS AT 31 MARCH 2023**

	General Fund	Restricted Fund	Totals
<b><u>CASH FUNDS</u></b>			
<b><u>Barclays Community Account</u></b>	38,622	16,905	<u><u>55,527</u></u>

**Other Monetary Assets**

Giftaid tax refund due for claim before 31 March	2,593	-	<u><u>2,593</u></u>
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	Fund to which liability relates	Amount due (optional)	Totals
<b><u>Liabilities</u></b>			
Barclay credit card	General	-	<u>-</u>
Bank Charges	General	-	<u><u>-</u></u>



**Fund Disbursement to India Year 31st March 2023**

<b>FUND DISBURSEMENT INDIA</b>		<b>£</b>
	<b>2023</b>	<b>2022</b>
<b>From General Fund</b>		
Evangelistic meetings & Crusades	2,105	-
Pastors support from General Fund	4,000	2,900
Building maintance	4,489	3,085
Bicycles from General fund	1,600	1,400
North India Convention	2,000	-
Fuel & Maintenance of School buses & vehicles	3,555	3,462
Salaries & wages of staff	2,500	2,171
Kumbakonam Bible School	400	400
Covid Support UK Fund	1,400	60,005
	<b>22,049</b>	<b>73,423</b>
<b>From Poland General Fund</b>		
Pastors support	127,900	109,374
Buildings and building maintenance	4,795	10,100
Bicycles for Pastors	12,000	6,000
North India Convention	2,000	-
Kumbakonam Bible School	5,000	5,000
COVID Support Poland fund	-	50,126
Pastor R Abraham Air travel expenses	7,937	4,790
	<b>159,632</b>	<b>185,390</b>
<b>Grant to New India Church of God (North)</b>	<b>181,681</b>	<b>258,813</b>
<b>From Restricted Fund</b>		
Pastor's support	31,210	12,751
Bible School	960	415
Nagpur Girls child support	912	458
Malanjkhanda Boys Home	913	457
School	1,200	-
Sound System for Church	1,000	-
Kerala Welfare Project	10,000	-
<b>Grant to New India Church of God</b>	<b>46,195</b>	<b>14,081</b>
<b>TOTAL FUNDS TO INDIA</b>	<b>227,876</b>	<b>272,894</b>
<b>UK Expenditure</b>		
Admin & Finance Expenses	4,656	3,984
General & Travel Expenses	2,191	1,307
Office rent	2,400	2,400
Accountancy fee	180	180
	<b>9,427</b>	<b>7,871</b>
<b>TOTAL PAYMENTS</b>	<b>237,303</b>	<b>280,765</b>