

NEW INDIA CHURCH OF GOD (UK)



ACCOUNTS



Year ended 31st March 2024

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NEW INDIA CHURCH OF GOD (UK)
Administrative Information for year ended 31 March 2024

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 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 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 2024, 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

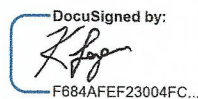
In connection with my examination, no matter has come to my attention:

(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: 14-08-24

NEW INDIA CHURCH OF GOD (UK)
Annual Report - year ended 31 March 2024

New India Church of God (UK) had an income of £178,997 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 2024. 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 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

Local Churches & Pastors

The charity donated a total of £ 123,341 from both the UK and Poland General & Restricted funds to support 176 Pastors. Poland funds supported 122 Pastors and the UK funds 54 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 of £1,000 was distributed to families for food and living expenses for those affected by the persecution in Manipur when thousands of Christians fled and came to seek shelter in New Delhi.

Orphans & Destitute children

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

Bible Schools & Students

The Kumbakonam Bible School in South India received monthly support from the Poland fund for the training of Bible School students. From the UK restricted fund 4 Bible Students received monthly support in the Delhi Bible School.

Organisation of the Charity

The trustees named on page one except for Mrs Rose Marie Clark who resigned the trust on 1 November 2023 have 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 an organisation 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 New India Church of God (North) well known to the trustees. The charity made a general donation of £77,208 to New India Church of God in India and a restricted fund donation of £25,177 a total combined donation of £102,385. Overall, 176 local Pastors and families were supported on a monthly basis over 12 months at £30 per month. Two Children's homes received support. Bicycles were purchased for 76 Pastors in village areas. Kumbakonam Bible School was supported for one year in South India training Bible Students. Relief of poverty support was distributed to Christian families who had fled the persecution in the state of Manipur to New Delhi.

Risk Management

The trustees have indentified 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 Christine Clark for providing Administrative, Financial Services and office space for the year ending 31 March 2024.

Approved by the Trustees and signed on their behalf by:

.....  Date: 22/11/2024
Christine Clark (Trustee & Secretary)

NEW INDIA CHURCH OF GOD (UK)
Receipts & Payments Account 31 March 2024

		2024 £	2024 £	2024 £	2023 £
RECEIPTS	Notes	Restricted	General	Total	Total
General fund		-	55,399	55,399	29,800
General Poland		-	90,485	90,485	99,440
General COVID19		-	-	-	-
Interest received		-	678	678	75
Giftaid - tax refunds		-	6,565	6,565	4,636
Restricted Funds		25,870	-	25,870	41,174
Trading activities	2	25,870	153,127	178,997	175,125

PAYMENTS

General fund		-	17,642	17,642	26,632
General Poland		-	75,705	75,705	159,633
General COVID19		-	-	-	1,400
Interest received		-	181	181	22
Giftaid - tax refunds		-	4,636	4,636	3,421
Restricted Funds		25,177	-	25,177	46,195
Total	3	25,177	98,164	123,341	237,303

**SURPLUS/DEFICIT OF
RECEIPTS & PAYMENTS**

General fund		-	37,757	37,757	3,168
General Poland		-	14,780	14,780	(60,193)
General COVID19		-	678	678	(1,400)
Interest received		-	498	498	53
Gift aid tax refunds		-	1,929	1,929	1,215
Restricted funds		693	-	693	(5,021)
Total	4	693	54,963	55,656	(62,178)

OPENING AMOUNTS

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

CLOSING FUND BALANCE

General Fund		-	43,990	43,990	6,233
General Poland		-	38,797	38,797	24,017
Interest received		-	555	555	57
Giftaid tax refunds		-	10,244	10,244	8,315
Restricted Funds		17,598	-	17,598	16,905
Total		17,598	93,585	111,183	55,527

NEW INDIA CHURCH OF GOD (UK)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

- A) The charity had no fundraising costs in the year.
- B) Remuneration on a self-employed basis was paid to one trustee Christine Clark as agreed, £6,000 for Administration and Finance services plus £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

There was a significant increase in the UK general fund nearly double in receipts due to increased one off offerings from UK churches. Overall, the Poland general fund receipts decreased by approx. 10% this year due to the Ukraine war.

Restricted Receipts

There was a slight decrease of UK regular receipts for; Pastors, Bible School students, Children's' support and a slight increase for widows. There was a one-off donation of £1,000 to support the Manipur families fleeing persecution. No more one-off donations were received in this financial year 2023 to 24 for the school building project in Delhi and the Kerala welfare project


Direct charitable expenditure

Includes donations to New India Church of God (North) 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.

3. Surplus/Deficit of Receipts/Payments

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

Signed:  Position: Assistant Treasurer

* Signed:  Position: Chairman

Date: 22/11/2024

NEW INDIA CHURCH OF GOD (UK)
Receipts ended Year 31 March 2024

RECEIPTS	£	£
	2024	2023
General UK	55,399	29,800
General Poland designated	90,485	99,440
Bank Interest	678	75
Gift aid	6,565	4,636
	153,127	133,951
Restricted		
Pastor's support	21,880	22,499
Bible Students	330	620
Manipur	1,000	-
Widows	640	625
Sound System Delhi	-	50
School Building Delhi	1,000	6,200
Children's support	1,020	1,180
Kerala Welfare Project	-	10,000
	25,870	41,174
	178,997	175,125

NEW INDIA CHURCH OF GOD (UK)
PAYMENTS ANALYSIS 31 March 2024

PAYMENTS	AMOUNT	AMOUNT
	2024	2023
	£	£
General		
General fund grant to New India Church of God in India	8,654	20,649
General fund grant (Poland Funds)	68,555	151,695
General fund grant from COVID19 UK	-	1,400
Intl Airline Travel Expenses (Poland General funds)	7,150	7,937
UK Travel & accommodation expenses	2,885	-
UK expenses	2,054	1,891
Postage	10	12
Bank charges and interest	457	287
Accountancy fees	-	180
Rent Office space	2,400	2,400
Admin & Finance Services	6,000	4,656
	98,164	191,108
Restricted funds		
Pastor's support	16,547	31,210
Bible School students	400	960
Childrens support	685	1,825
Widows support	645	-
Sound System Delhi	-	1,000
School Building Delhi	5,900	1,200
Kerala Welfare Project	-	10,000
Manipur support	1,000	-
	25,177	46,195
	123,341	237,303

NEW INDIA CHURCH OF GOD (UK)
STATEMENT OF ASSETS & LIABILITIES AS AT 31 MARCH 2024

	2024	2023
<u>CASH FUNDS</u>		
Barclays Community Account		
General fund	93,585	38,622
Restricted fund	17,597	16,905
	<u>111,183</u>	<u>55,527</u>
<u>Other Monetary Assets</u>		
Giftaid tax refund due for claim before 31 March 2024	<u>1,949</u>	<u>2,593</u>
 <u>Liabilities</u>		
General fund		
Barclay credit card	159	-
Barclay bank charges	13	-
	<u>172</u>	<u>-</u>
Restricted fund	-	-

NEW INDIA CHURCH OF GOD (UK)

FUND DISBURSEMENT TO INDIA 31 MARCH 2024

	2024	2023
	£	£
UK General Fund		
Evangelistic meetings & Crusades	1,000	2,105
Pastors support from General Fund	3,000	4,000
Building maintance	1,200	4,489
Bicycles from General fund	1,400	1,600
North India Convention	500	2,000
Fuel & Maintenance of School buses & vehicles	473	3,555
Salaries & wages of staff	680	2,500
Kumbakonam Bible School	400	400
COVID support	-	1,400
	8,653	22,049
Poland General Fund		
Pastors Support	44,400	127,900
Buildings and Building maintenance	2,255	4,795
Bicycles for Pastors	3,900	12,000
North India Convention	1,000	2,000
Kumbakonam Bible School	5,000	5,000
Widows	12,000	-
	68,555	151,695
UK payments from Poland fund		
Pastor Abraham Airline Travel	7,150	7,937
	84,358	181,681
Funds to New India Church of God (North)		
Restricted Fund		
Pastor's support	16,547	31,210
Bible School	400	960
Nagpur Girls child support	343	912
Malanjkhanda Boys Home	343	913
Widows support	645	-
School	5,900	1,200
Sound System church	-	1,000
Kerala Welfare Project	-	10,000
Manipur support	1,000	-
Funds to New India Church of God (North)	25,177	46,195
TOTAL FUNDS TO INDIA	109,535	227,876
UK Payments		
Administration & Finance	6,000	4,656
General & Travel Expenses	5,405	2,191
Office rent	2,400	2,400
Accountancy fees	-	180
	13,805	9,427
TOTAL PAYMENTS	123,341	237,303