

NEW INDIA CHURCH OF GOD (UK)



ACCOUNTS



Year ended 30 April 2025

INDEX TO ACCOUNTS

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

NEW INDIA CHURCH OF GOD (UK)
Administrative Information for year ended 30 April 2025

TRUSTEES

Stephen Page (Chairman)
Steve Armah
Derek Bearfoot
Carol Bearfoot
Christine Clark
Brian Niblock
Paul Hollingworth (resigned 17 April 24)
Nicholas Hughes (appointed 22 Nov 24)
Abraham Singh (appointed 10 Dec 24)
Alexander Bell (appointed 25 Feb 25)

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 30 April 2025, 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: 05-01-26

NEW INDIA CHURCH OF GOD (UK)
Annual Report - year ended 30 April 2025

New India Church of God (UK) had an income of £191,380 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 30 April 2025. 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 £ 262,180 from both the UK and Poland General & Restricted funds to support 413 Pastors. Poland funds supported 250 Pastors and the UK funds 163 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. Bicycles were purchased for the Pastors, 83 were bought with the UK funds and 100 from the Poland funds. The 50th Celebration took place and £17,525 was donated towards purchasing vehicles and motorcycles for the Pastors. The 50th Year ministry celebration convention received support of £9,000. Approximately 5 thousand Pastors attended the convention.

Relief of Poverty

Relief of poverty support was donated to the Kerala Community welfare building project of £7,500. Another £9,000 purchased a van for the Kerala project to feed elderly people in the community.

Widow, Orphans & Destitute children

Forty widows were supported on a monthly basis from UK and Poland funds. 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 both the UK and Poland funds for the training of Bible School students. From the UK restricted fund 1 Bible Student received monthly support in the Delhi Bible School.

Organisation of the Charity

Trustee Mr Paul Hollingworth resigned the trust on 17 April 2024. The following trustees were appointed Mr Nicholas Hughes (appt. 22/11/24), Mr Abraham Singh (appt. 10/12/24 and Mr Alexander Bell (appt. 25/02/25). The other trustees named on page one 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 £119,297 to New India Church of God in India and a restricted fund donation of £41,024 a total combined donation of £262,180. Overall, 413 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 183 Pastors in village areas. Kumbakonam Bible School was supported for one year in South India training Bible Students. Relief of poverty support was donated to the Kerala Community welfare project of £16,500

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 30 April 2025.

Approved by the Trustees and signed on their behalf by:

.....Stephen Page..... Date: 5.1.26.....
Stephen Page (Chairman)

NEW INDIA CHURCH OF GOD (UK)
Receipts & Payments Account 30 April 2025

		30-Apr-25 £	30-Apr-25 £	30-Apr-25 £	31-Mar-24 £
RECEIPTS	Notes	Restricted	General	Total	Total
General fund		-	47,270	47,270	55,399
General Poland		-	107,455	107,455	90,485
Interest received		-	839	839	678
Giftaid - tax refunds		-	5,538	5,538	6,565
Restricted Funds		30,279	-	30,279	25,870
Trading activities	2	30,279	161,101	191,380	178,997

PAYMENTS

General fund		-	94,215	94,215	17,642
General Poland		-	138,476	138,476	75,705
Interest received		-	1,393	1,393	181
Giftaid - tax refunds		-	10,380	10,380	4,636
Restricted Funds		41,024	-	41,024	25,177
Total	3	41,024	244,463	285,487	123,341

**SURPLUS/DEFICIT OF
RECEIPTS & PAYMENTS**

General fund		-	(46,945)	(46,945)	37,757
General Poland		-	(31,021)	(31,021)	14,780
Interest received		-	(554)	(554)	498
Gift aid tax refunds		-	(4,843)	(4,843)	1,929
Restricted funds		(10,745)	-	(10,745)	693
Total	4	(10,745)	(83,362)	(94,107)	55,656

OPENING AMOUNTS

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	93,586	111,184	55,527

CLOSING FUND BALANCE

General Fund		-	(2,955)	(2,955)	43,990
General Poland		-	7,776	7,776	38,797
Interest received		-	1	1	555
Giftaid tax refunds		-	5,401	5,401	10,244
Restricted Funds		6,853	-	6,853	17,598
Total		6,853	10,223	17,076	111,183

NEW INDIA CHURCH OF GOD (UK)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

- A) The charity had no fundraising costs in the year.
- B) Remuneration on a self-employed basis was paid to a trustee Christine Clark as agreed, £6,500 for Administration and Finance services plus £2,600 for office rent as the change of end of year accounts to 30 April equalled 13 months.

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 decrease in the UK committed and one-off donations from churches and individuals to the general fund. General receipts included donations from Hero-Era and one-off donations for vehicles. Overall, the Poland general fund receipts increased by approx. 10% this year.

Restricted Receipts

There was a decrease of UK regular receipts for; Pastors and Bible School students. The children's' support slightly increased and there was a tripling of donations for widows. There was a one-off donation of £7,500 to support the welfare community building project in Kerala.

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: Treasurer

Signed: 

Position: Chairman

Date: 

NEW INDIA CHURCH OF GOD (UK)
Receipts ended Year 30 April 2025

RECEIPTS	£	£
	Apr-25	31-Mar-24
General UK	26,785	55,399
General Poland designated	107,455	90,485
General Vehicles designated	17,525	-
Hero-Era designated	2,960	
Bank Interest	839	678
Gift aid	5,538	6,565
	161,101	153,127
Restricted		
Pastor's support	19,709	21,880
Bible Students	130	330
Manipur	-	1,000
Widows	1,800	640
Kerala Building Project	7,500	-
School Building Delhi	-	1,000
Children's support	1,140	1,020
	30,279	25,870
	191,380	178,997

NEW INDIA CHURCH OF GOD (UK)
PAYMENTS ANALYSIS 30 APRIL 2025

PAYMENTS	AMOUNT	AMOUNT
	30-Apr-25	31-Mar-24
	£	£
General		
General fund grant to New India Church of God in India	62,195	8,654
General fund grant (Poland Funds)	119,297	68,555
General Vehicle designated	17,525	-
General Hero-Era designated	2,960	-
Intl Airline Travel Expenses (Poland General funds)	19,179	7,150
Intl Airline Travel Expenses (UK Fund)	1,230	-
UK Travel & accommodation expenses	2,665	2,885
UK expenses (inc computer support/supplies)	2,342	2,054
Postage	3	10
Sinach Honorium & 50th Celebration Purchases & Gifts	7,620	-
Bank charges and interest	347	457
Rent Office space	2,600	2,400
Admin & Finance Services	6,500	6,000
	244,463	98,164
Restricted funds		
Pastor's support	28,634	16,547
Bible School students	260	400
Childrens support	1,730	685
Widows support	2,300	645
Kerala Project	7,500	-
School Building Delhi	600	5,900
Manipur support	-	1,000
	41,024	25,177
	285,487	123,341

NEW INDIA CHURCH OF GOD (UK)
ASSET & LIABILITIES AT 30 APRIL 2025

	30-Apr-25	31-Mar-24
<u>CASH FUNDS</u>	£	£
Barclays Community account		
General Fund	10,223	93,585
Restricted Fund	6,853	17,597
	<u>17,076</u>	<u>111,183</u>
 <u>Other Monetary Assets</u>		
Giftaid tax refund due for claim before 30 April 2025	<u>1,908</u>	<u>1,949</u>
 <u>Liabilities</u>		
General Fund		
Barclay card credit	-	159
Barclay bank charges	11	13
	<u>11</u>	<u>172</u>
 Restricted Funds	<u>-</u>	<u>-</u>

NEW INDIA CHURCH OF GOD (UK)

FUND DISBURSEMENT TO INDIA 30 APRIL 2025

	2025	2024
	£	£
From General Fund		
Evangelistic meetings & Crusades	1,500	1,000
Pastors support from General Fund	30,000	3,000
Building maintance	1,685	1,200
Bicycles from General fund	5,000	1,400
North India Convention 50th Celebration	5,000	500
Fuel & Maintenance of School buses & vehicles	1,200	473
Salaries & wages of staff	2,810	680
Kumbakonam Bible School	5,000	400
Van for Kerala welfare project	9,000	-
Manipur relief	1,000	-
Vehicles 50th Celebration	17,525	-
Hero Era Childrens support	2,960	-
	82,680	8,653
Poland General Fund		
Pastors Support	90,000	44,400
Buildings and Building maintenance	2,297	2,255
Bicycles for Pastors	6,000	3,900
North India Convention	4,000	1,000
Kumbakonam Bible School	5,000	5,000
Widows	12,000	12,000
	119,297	68,555
UK payments from Poland fund		
Pastor Abraham Airline Travel	19,179	7,150
Grant to New India Church of God (North)	221,156	84,358
From Restricted Fund		
Pastor's support	28,634	16,547
Bible School	260	400
Nagpur Girls child support	865	343
Malanjkhanda Boys Home	865	343
Widows support	2,300	645
School	600	5,900
Kerala Welfare Project	7,500	-
Manipur support	-	1,000
Grant New India Church of God (North)	41,024	25,177
TOTAL FUNDS TO INDIA	262,180	109,535
UK Payments		
Admin & Finance Expenses	6,500	6,000
General & Travel Expenses	5,357	5,405
Trustee Intl Travel air ticket & travel expense	1,230	-
Sinach Honorium & 50th celebration	7,620	-
Office rent	2,600	2,400
	23,307	13,805
TOTAL EXPENDITURE	285,487	123,341