

BRIXTON FULL GOSPEL CHURCH TRUST

England & Wales · Charity number 1085892

Details

Other names LONDON SHEPHERD CHURCH

Status Registered

Legal form Other

Registered 2001-03-29

Register [View on the Charity Commission register](#)

Contact

Address 36 Cheshire Close
Mitcham
CR4 1XF

Phone 02082869686

Website www.gospelchurch.co.uk

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUSTB) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT

Activities: The work of BFGC Trust have a unifying purpose, which compells its members to edify (teach), encourage, exalt (praise God), equip and envangalise (spread the Word of God) what we like to call our "five Es".

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** UK AND WORLDWIDE
- Bulgaria
- France
- Israel
- Kenya
- South Korea
- Uganda
- Surrey
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-01	£107,188	£117,426	-	-
2024-01-01	£159,033	£72,402	-	-
2023-01-01	£87,106	£93,405	-	-
2022-01-01	£80,253	£82,829	-	-
2021-01-01	£71,617	£58,010	-	-

Trustees

Name	Role	Appointed
Rev KIHO SONG	Chair	
LILIAN AGHAIZU		2025-02-10
PASTOR STEVE SON		

BRIXTON FULL GOSPEL CHURCH TRUST

England & Wales - Charity number 1085892

Accounts

BRIXTON FULL GOSPEL CHURCH TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 1ST JANUARY 2025

CHARITY NUMBER: 1085892

BRIXTON FULL GOSPEL CHURCH TRUST
36 CHESHIRE CLOSE
MITCHAM
CR4 1XF

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BRIXTON FULL GOSPEL CHURCH TRUST

TRUSTEES' REPORT YEAR ENDED 1ST JANUARY 2025

The trustees are pleased to present their report for the year ended 1ST January 2025 for the charity, Brixton Full Gospel Church Trust with Charity Number 1085892.

The Trustees of the charity are: Pastor Steve Son
Mr Patrick Lawson
Rev Paul Kiho Song

The principal address of the charity is: 36 Cheshire Close
Mitcham
Surrey, CR4 1XF

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a trust deed that was adopted on 26th February 2001. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are to advance the Christian Faith [in accordance with the Statement of Beliefs] throughout the world as the trustees may see fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

The Organisation continues to hold successful worship services through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation provided daily prayers and intercessions for people in the church. They also held evangelistic outreaches on the streets of London during the year. The church runs a bible school that meets three times a week in different locations. The organisation also supported evangelistic work in Kenya, Uganda and Israel during the year. The church continues to hold its services in its location in Sutton.

FINANCIAL REVIEW

The income of the charity is above £107,000. This is a lower amount than last year the costs have been managed over this period. The charity has reduced some of its expenses and as a result it expects to build up a surplus in the coming financial year.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular services in its new premises in Sutton. It also plans to continue to run a bible school that will train up its leaders in the community. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 9th May 2025 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
BRIXTON FULL GOSPEL CHURCH TRUST

I report on the accounts of the church for the year ended 1st January 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip (License Number: 17362)
FRESH FIRE ORGANISATION
Unit 5
Generator Business Centre
Mitcham
Surrey
CR4 3FH

BRIXTON FULL GOSPEL CHURCH TRUST

ACCOUNTS FOR THE YEAR ENDED 1st January 2025

1. Receipts & Payments Account(General Purpose Fund)

	£	£
Income Receipts	2025	2024
Tithes and Offerings	107187	147728
Gift Aid	0	11304
Interest	1	1
Total Receipts	107188	159033
<hr/>		
Direct Charitable Expenditure		
Rent & Rates of building	27500	24611
Fuel	1196	236
Office expenses	2100	2914
Stationary	220	955
Mission	13603	10780
Accounting services	0	500
Light and Heat	5388	2982
Benevolent giving	670	560
Repairs	9147	452
Welfare	4520	400
Subscription	120	350
Refreshments	5973	1846
Church conferences	10767	1672
Wages	8700	7000
Church supplies	7188	1583
Insurance	6204	4339
Sundry	1109	383
Travel	6782	1767
Ministry expenses	2852	3280
Bank charges	110	61
Charity donations	0	4200
Speakers expenses	0	0
Total	114149	70871
Other Expenses		
Fixures & Fittings	0	0
Vehicle	0	0
Equipment	3277	1531
Professional fees	0	0
Total Payments	117426	72402
Net Receipts/(Payments for the year)	-10238	86631
Cash Funds brought forward	104992	18361
Cash funds at the end of the year	94754	104992

BRIXTON FULL GOSPEL CHURCH TRUST

2 .Statement of Assets and Liabilities at 1st January 2025

	2025	2024
Cash Funds		Unrestricted
	£	Funds £
Bank	94754	104992
Total Cash Funds	<u>94754</u>	<u>104992</u>
Assets Retained for the Charity's Own use		
Vehicle	5870	7337
Musical Instruments	1816	682
Equipment	4207	3570
Fixtures & Fittings	414	518
	<u>12307</u>	<u>12107</u>
Liabilities		
Accounting Fee	500	500
NET ASSETS	<u>106561</u>	<u>116599</u>

Approved by the Trustees and signed on their behalf:

BRIXTON FULL GOSPEL CHURCH TRUST

ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the receipts and payments basis under section under Charities Act 2011.

Funds

Unrestricted funds are those which can be used at the Trustees' discretion. Restricted Funds are those whose purposes have been restricted by the donor.

Salary

The church had 1 employee who received remuneration of less than £15,000 for services rendered to the charity. This was paid through a PAYE scheme

Depreciation

Depreciation is calculated at 20% reducing balance method.

BRIXTON FULL GOSPEL CHURCH TRUST

England & Wales - Charity number 1085892

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FINANCIAL REVIEW

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FUTURE DEVELOPMENTS

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RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

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Independent Examiner's Report
To the Trustees
BRIXTON FULL GOSPEL CHURCH TRUST

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- Examine the accounts under section 145 of the 2011 Act.
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Basis of Independent examiner's report

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Independent examiner's statement

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BRIXTON FULL GOSPEL CHURCH TRUST

ACCOUNTS FOR THE YEAR ENDED 1st January 2024

1. Receipts & Payments Account(General Purpose Fund)

	£	£
Income Receipts	2024	2023
Tithes and Offerings	147728	76325
Gift Aid	11304	10780
Interest	1	1
Total Receipts	159033	87106
<hr/>		
Direct Charitable Expenditure		
Rent & Rates of building	24611	19000
Fuel	236	3456
Office expenses	2914	666
Stationary	955	307
Mission	10780	587
Accounting services	500	0
Light and Heat	2982	3597
Benevolent giving	560	1967
Repairs	452	4480
Welfare	400	4514
Subscription	350	20
Refreshments	1846	5183
Church conferences	1672	3147
Wages	7000	7000
Church supplies	1583	4178
Insurance	4339	6067
Sundry	383	1185
Travel	1767	1991
Ministry expenses	3280	0
Bank charges	61	127
Charity donations	4200	14525
Speakers expenses	0	2340
Total	70871	84337
Other Expenses		
Fixures & Fittings	0	0
Vehicle	0	7450
Equipment	1531	1618
Professional fees	0	0
Total Payments	72402	93405
Net Receipts/(Payments for the year)	86631	-6299
Cash Funds brought forward	18361	24660
Cash funds at the end of the year	104992	18361

BRIXTON FULL GOSPEL CHURCH TRUST

2 .Statement of Assets and Liabilities at 1st January 2024

	2024	2023
Cash Funds		Unrestricted
	£	Funds £
Bank	104992	18361
Total Cash Funds	<u>104992</u>	<u>18361</u>
Assets Retained for the Charity's Own use		
Vehicle	7337	9171
Musical Instruments	682	853
Equipment	3570	2931
Fixtures & Fittings	518	647
	<u>12107</u>	<u>13602</u>
Liabilities		
Accounting Fee	500	250
NET ASSETS	<u>116599</u>	<u>31713</u>

Approved by the Trustees and signed on their behalf:

BRIXTON FULL GOSPEL CHURCH TRUST

ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the receipts and payments basis under section under Charities Act 2011.

Funds

Unrestricted funds are those which can be used at the Trustees' discretion. Restricted Funds are those whose purposes have been restricted by the donor.

Salary

The church had 1 employee who received remuneration of less than £15,000 for services rendered to the charity. This was paid through a PAYE scheme

Depreciation

Depreciation is calculated at 20% reducing balance method.

BRIXTON FULL GOSPEL CHURCH TRUST

England & Wales - Charity number 1085892

Accounts

BRIXTON FULL GOSPEL CHURCH TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 1ST JANUARY 2023

CHARITY NUMBER: 1085892

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BRIXTON FULL GOSPEL CHURCH TRUST

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Approved by the Trustees on 21st February 2024 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
BRIXTON FULL GOSPEL CHURCH TRUST

I report on the accounts of the church for the year ended 1st January 2023 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

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BRIXTON FULL GOSPEL CHURCH TRUST

ACCOUNTS FOR THE YEAR ENDED 1st January 2023

1. Receipts & Payments Account(General Purpose Fund)

	£	£
Income Receipts	2023	2022
Tithes and Offerings	76325	74899
Gift Aid	10780	5353
Interest	1	1
Total Receipts	87106	80253
Direct Charitable Expenditure		
Rent of building	19000	19000
Fuel	3456	3478
Office expenses	666	2321
Stationary	307	482
Mission	587	9896
Accounting services	0	480
Light and Heat	3597	2309
Benevolent giving	1967	1438
Repairs	4480	2425
Welfare	4514	520
Subscription	20	0
Refreshments	5183	1713
Church conferences	3147	3633
Wages	7000	6100
Church supplies	4178	1286
Insurance	6067	303
Rates	1185	707
Travel	1991	3696
Ministry expenses	0	851
Bank charges	127	0
Charity donations	14525	19000
Speakers expenses	2340	500
Total	84337	80138
Other Expenses		
Fixures & Fittings	0	0
Vehicle	7450	0
Equipment	1618	2335
Professional fees	0	356
Total Payments	93405	82829
Net Receipts/(Payments for the year)	-6299	-2576
Cash Funds brought forward	24660	27236
Cash funds at the end of the year	18361	24660

BRIXTON FULL GOSPEL CHURCH TRUST

2 .Statement of Assets and Liabilities at 1st January 2023

	2023	2022
Cash Funds		Unrestricted
	£	Funds £
Bank	18361	24660
Total Cash Funds	<u>18361</u>	<u>24660</u>
Assets Retained for the Charity's Own use		
Vehicle	9171	4014
Musical Instruments	853	1066
Equipment	2931	2046
Fixtures & Fittings	647	809
	<u>13602</u>	<u>7935</u>
Liabilities		
Accounting Fee	250	250
NET ASSETS	<u>31713</u>	<u>32345</u>

Approved by the Trustees and signed on their behalf:

BRIXTON FULL GOSPEL CHURCH TRUST

ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the receipts and payments basis under section under Charities Act 2011.

Funds

Unrestricted funds are those which can be used at the Trustees' discretion. Restricted Funds are those whose purposes have been restricted by the donor.

Salary

The church had 2 employees who received remuneration of less than £15,000 for services rendered to the charity. This was paid through a PAYE scheme

Depreciation

Depreciation is calculated at 20% reducing balance method.

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OBJECTIVES AND ACTIVITIES

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ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful worship services through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith.The organisation provided daily prayers and intercessions for people in the church. They also held evangelistic outreaches on the streets of London during the year. The church runs a bible school that meets three times a week in different locations. The organisation also supported evangelistic work in Kenya, Uganda and Israel during the year. The church moved into new premises in Sutton.

FINANCIAL REVIEW

The income of the charity is above £80,100. This is a higher amount than last year the costs have been managed over this period. The charity has reduced some of its expenses and as a result it expects to build up a surplus in the coming financial year.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular services in its new premises in Sutton. It also plans to continue to run a bible school that will train up its leaders in the community. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 5th February 2024 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
BRIXTON FULL GOSPEL CHURCH TRUST

I report on the accounts of the church for the year ended 1st January 2022 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip (License Number: 17362)
FRESH FIRE ORGANISATION
Unit 5
Generator Business Centre
Mitcham
Surrey
CR4 3FH

BRIXTON FULL GOSPEL CHURCH TRUST

ACCOUNTS FOR THE YEAR ENDED 1st January 2022

1. Receipts & Payments Account(General Purpose Fund)

	£	£
Income Receipts	2022	2021
Tithes and Offerings	74899	61241
Gift Aid	5353	10375
Interest	1	1
Total Receipts	80253	71617
Direct Charitable Expenditure		
Rent of building	19000	19000
Fuel	3478	1956
Office expenses	2321	970
Stationary	482	71
Mission	9896	7451
Accounting services	480	480
Light and Heat	2309	587
Benevolent giving	1438	1000
Repairs	2425	355
Welfare	520	4506
Subscription	0	1072
Refreshments	1713	2618
Church conferences	3633	4623
Wages	6100	7504
Church supplies	1286	979
Insurance	303	1550
Rates	707	1383
Travel	3696	203
Ministry expenses	851	93
Bank charges	0	3
Charity donations	19000	0
Speakers expenses	500	1000
Total	80138	57404
Other Expenses		
Fixures & Fittings	0	0
Van	0	0
Equipment	2335	606
Professional fees	356	0
Total Payments	82829	58010
Net Receipts/(Payments for the year)	-2576	13607
Cash Funds brought forward	27236	13629
Cash funds at the end of the year	24660	27236

BRIXTON FULL GOSPEL CHURCH TRUST

2 .Statement of Assets and Liabilities at 1st January 2022

	2022	2021
Cash Funds		Unrestricted Funds £
	£	
Bank	24660	27236
Total Cash Funds	<u>24660</u>	<u>27236</u>
Assets Retained for the Charity's Own use		
Van	4014	5018
Musical Instruments	1066	1333
Equipment	2046	2557
Fixtures & Fittings	809	1011
	<u>7935</u>	<u>9919</u>
Liabilities		
Accounting Fee	250	250
 NET ASSETS	 <u>32345</u>	 <u>36905</u>

Approved by the Trustees and signed on their behalf:

BRIXTON FULL GOSPEL CHURCH TRUST

ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the receipts and payments basis under section under Charities Act 2011.

Funds

Unrestricted funds are those which can be used at the Trustees' discretion. Restricted Funds are those whose purposes have been restricted by the donor.

Salary

The church had 2 employees who received remuneration of less than £15,000 for services rendered to the charity. This was paid through a PAYE scheme

Depreciation

Depreciation is calculated at 20% reducing balance method.

BRIXTON FULL GOSPEL CHURCH TRUST

England & Wales - Charity number 1085892

Accounts

BRIXTON FULL GOSPEL CHURCH TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 1ST JANUARY 2021

CHARITY NUMBER: 1085892

BRIXTON FULL GOSPEL CHURCH TRUST
36 CHESHIRE CLOSE
MITCHAM
CR4 1XF

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BRIXTON FULL GOSPEL CHURCH TRUST

TRUSTEES' REPORT YEAR ENDED 1ST JANUARY 2021

The trustees are pleased to present their report for the year ended 1ST January 2021 for the charity, Brixton Full Gospel Church Trust with Charity Number 1085892.

The Trustees of the charity are: Pastor Steve Son
Mr Patrick Lawson
Rev Paul Kiho Song

The principal address of the charity is: 36 Cheshire Close
Mitcham
Surrey, CR4 1XF

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a trust deed that was adopted on 26th February 2001 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are to advance the Christian Faith [in accordance with the Statement of Beliefs] throughout the world as the trustees may see fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful worship services through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith .The organisation provided daily prayers and intercessions for people in the church. They also held evangelistic outreaches on the streets of London during the year. The church runs a bible school that meets three times a week in different locations. The organisation also supported evangelistic work in Kenya, Uganda and Israel during the year. The church moved into new premises in Sutton.

FINANCIAL REVIEW

The income of the charity is above £71,000. This is a lower amount than last year the costs have been managed over this period. The charity has reduced some of its expenses and as a result it expects to build up a surplus in the coming financial year.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular services in its new premises in Sutton. It also plans to continue to run a bible school that will train up its leaders in the community. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RESERVE POLICY

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RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

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Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 13th January 2022 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
BRIXTON FULL GOSPEL CHURCH TRUST

I report on the accounts of the church for the year ended 1st January 2021 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
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Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

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Chuks Ajuka BSc(Man), FICB PMDip (License Number: 17362)
FRESH FIRE ORGANISATION
Unit 5
Generator Business Centre
Mitcham
Surrey
CR4 3FH

BRIXTON FULL GOSPEL CHURCH TRUST

ACCOUNTS FOR THE YEAR ENDED 1st January 2021

1. Receipts & Payments Account(General Purpose Fund)

	£	£
Income Receipts	2021	2020
Tithes and Offerings	61241	84075
Gift Aid	10375	3419
Interest	1	
Total Receipts	71617	87494
Direct Charitable Expenditure		
Rent of building	19000	19840
Fuel	1956	507
Office expenses	970	1726
Stationary	71	1253
Mission	7451	12023
Accounting services	480	500
Light and Heat	587	3170
Charity donations	1000	124
Repairs	355	1760
Welfare	4506	2915
Subscription	1072	0
Refreshments	2618	5289
Church conferences	4623	9315
Wages	7504	6000
Church supplies	979	2041
Insurance	1550	3393
Rates	1383	2594
Travel	203	4856
Ministry expenses	93	3381
Bank charges	3	204
Hotel	0	1667
Speakers expenses	1000	1740
Total	57404	84298
Other Expenses		
Fixures & Fittings	0	0
Van	0	5600
Equipment	606	0
Instruments	0	835
Total Payments	58010	90733
Net Receipts/(Payments for the year)	13607	-3239
Cash Funds brought forward	13629	16868
Cash funds at the end of the year	27236	13629

BRIXTON FULL GOSPEL CHURCH TRUST

2 .Statement of Assets and Liabilities at 1st January 2021

	2021	2020
Cash Funds		Unrestricted
	£	Funds £
Bank	27236	13629
Total Cash Funds	<u>27236</u>	<u>13629</u>
Assets Retained for the Charity's Own use		
Van	5018	6272
Musical Instruments	1333	1666
Equipment	2557	2590
Fixtures & Fittings	1011	1264
	<u>9919</u>	<u>11792</u>
Liabilities		
Accounting Fee	250	250
NET ASSETS	<u>36905</u>	<u>25171</u>

Approved by the Trustees and signed on their behalf:

BRIXTON FULL GOSPEL CHURCH TRUST

ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the receipts and payments basis under section under Charities Act 2011.

Funds

Unrestricted funds are those which can be used at the Trustees' discretion. Restricted Funds are those whose purposes have been restricted by the donor.

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