

REDEEMED CHRISTIAN CHURCH OF GOD HRMH ELTHAM

England & Wales · Charity number 1102624

Details

Status Registered

Legal form Trust

Registered 2004-03-15

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

Contact

Address St Paulinus Church
Main Road
St Paul's Cray
Orpington
Kent
BR5 3HQ

Phone 01689820250

Email rccghrmh@aol.com

Website www.rccghrmh.co.uk

Activities

Objects: 2.2.1 THE ADVANCEMENT OF THE CHRISTIAN FAITH WORLDWIDE IN ACCORDANCE WITH THE DOCTRINES SET OUT IN THE STATEMENT OF FAITH CONTAINED IN THE SCHEDULE 2.2.2 THE RELIEF OF POVERTY

Activities: WORSHIP SERVICES. COMMUNITY PROJECTS ESPECIALLY INVOLVING TEENAGERS AND THE YOUTH. RELIEF OF POVERTY AND GRANTS TO OTHER CHARITABLE/VOLUNTARY ORGANISATIONS.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Bexley
- Bromley
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£97,025	£110,929	-	-
2023-12-31	£134,468	£114,404	-	-
2022-12-31	£104,650	£107,303	-	-
2021-12-31	£110,025	£99,520	-	-
2020-12-31	£68,993	£80,121	-	-

Trustees

Name	Role	Appointed
Osike Emmanuel ITSAGWEDE	Chair	2016-03-15
JUDITH PHILLIPS		
Mylene Adele Williams		2016-03-15
ONOME TERESA OKODASO		2011-10-18

REDEEMED CHRISTIAN CHURCH OF GOD HRMH ELTHAM

England & Wales - Charity number 1102624

Accounts

**Report of the Trustees and
Financial Statements for the year ended 31 December 2024**

For

**THE REDEEMED CHRISTIAN CHURCH OF GOD
GOD, HRMH**

REDEEMED CHRISTIAN CHURCH OF GOD, HRMH

**Contents of the Financial Statements
For the year ended 31 December 2024**

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**Report of the Trustees
For the year ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1102624

Principal address

Main Road
St. Paul's Cray
Orpington
BR5 3HQ

Trustees

Osike Itsagwede	Chairman
Teresa O Okodaso	Trustee / Secretary
Judith O Phillips	Trustee
Mylene Williams	Trustee

Accountant

Deus Trinitas Consulting Ltd
Chatham
Kent

Bankers

LloydsTSB plc
The Broadway
Bexleyheath

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity, Redeemed Christian Church of God, His Royal Majesty House ("RCCG HRMH") is controlled by its governing documents, a deed of trust and constitutes an unincorporated Charity. Decisions are determined by a simple majority vote by the trustees, the trustees set the strategic direction of the charity and authority has been delegated to the Pastoral Board and Administrative team for the day to day running of the operations of the Charity. New Trustees are selected on the basis of the contribution that they will make to the governance of the organisation and the skills that they will contribute. They are provided with copies of the Charity Commission's guidance to trustees and are given an introduction to the activities of the Charity by the existing board. Existing trustees are provided with training as and when required.

RCCG HRMH is a parish of the Redeemed Christian Church of God - a network comprised of churches all over the world. There is an agreement of common purpose entered into by RCCG HRMH with the Redeemed Christian Church of God which documents this relationship. A summary of transactions with those parties are set out in note 14 to the financial statements.

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the charity and its finances. The trustees believe that by monitoring reserve levels, ensuring controls exist over key financial systems and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate those risks.

Report of the Trustees For the year ended 31 December 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

- a) The advancement of the Christian faith worldwide, in accordance with the doctrine set out in the statement of faith;
- b) To use the excess funds of the charity towards the relief of poverty amongst children, homeless, communities and nations.

Significant activities

The principal activities of the church are:

Christian worship, outreach programmes to increase Christian awareness and to spread the gospel of our Lord Jesus Christ and the development of the whole man, spiritually, mentally and physically.

We have one full time staff; one part time staff and numerous number of volunteers who assist in helping us achieve our objectives.

Financial Review

The trustees consider that the charity needs to hold reserves (i.e. unrestricted funds and not represented by fixed assets) equivalent to four months' operating expenditure to ensure the ongoing delivery of its charitable objects, during unforeseen downturn in income. As of 31 December 2024, the lack of adequate free reserves is attributable to the fact the definition of free reserves excludes fixed assets which is fully paid up. For the purpose of short and medium term financial management, the trustees are more concerned with the management of working capital, the current working capital cover is well below their policy of holding free resources sufficient to fund four months of ongoing unrestricted expenditure which would have covered the eventuality of a material decline in incoming resources.

The charity's principal funding source continues to be individuals who attend services and make contributions in the form of freewill offerings, tithes and special donations.

The charity's result for the year ended 31 December 2024 was a net expenditure of £13,904 (2023: £20,064 net income). The total donation received represents a 27% decrease from the previous year, and with close monitoring of resources expended, the charity reported a net expenditure of £13,904 for the year. The trustees' involvement in checking all expenses, and validating and justifying the amount, type and necessity for any expense, has ensured that donations are prudently managed. Total annual income was £97,025 (2023: £134,469).

Activities and Achievements

In compliance with the Charity Commission's public benefit directive, the charity continued to support other charities in areas in line with its objectives including:

1. Welfare support - financial and emotional - for families in need both in the church and community;
2. Provision of pastoral care for the members and the community;
3. Partnering with other Christian agencies and other churches to advance the preaching of the Gospel;
4. Provision of special events and meetings to meet the needs of target groups in the church and local youth/teenagers.

Report of the Trustees For the year ended 31 December 2024

Activities and Achievements (cont'd)

We continued to provide informal counselling services to members of the church and the community irrespective of their race, culture or religious background, albeit predominantly online during the year. The church also acts to sign post members of the community to get professional help where the church is unable to assist through counselling.

The Charity continues to pursue the development of strong families within the community and surrounding areas, and organised annual Women's programme, with invitations extended to women of all ages from the church and the community, addressing issues ranging from parenting, relationship (marital and others), health & mental wellbeing, as well as career development.

We continued our support and encouragement of the youth in the church and the community predominantly online, a trend that has enhanced attendance as such has been retained and would continue for the foreseeable future. The forum encourages them to develop themselves personally, morally, socially and most importantly spiritually. During the year, we were unable to organise any outing due to the pandemic. The church leadership continues to be supportive of the youth and young adults forum, providing a safe environment where they can be confident and free to express their creativity in a God glorifying way.

We continue to support African Missions, an aid and poverty relief agency supporting the underprivileged and children in Africa. We actively and strongly support the World Evangelical Mission which aims to further the Christian faith by alleviating poverty among missionaries globally.

Future Development

The charity is committed to its vision to better serve the needs of the community, and to create better facilities for all our members and the community at large; however as a listed building, the premises suffer from extreme dampness, which is quite expensive to treat and due to continued lack of adequate funding to pay for the refurbishment, we hope to raise building funds from amongst the members for the refurbishment needed. In addition, the trustees are considering applying for funding from organisations that specifically support listed buildings, we are yet to secure interest in the project, especially concerning the roof replacement.

We will continue in our effort to be relevant in the community by investing time, energy and resources in activities and programmes that will prevent and reduce youth crime, teenage pregnancies, depression, homelessness and such social economic vices that are detrimental to the health of our community, which if successful will ultimately strengthen the family unit.

The charity plans to grow its membership and to continue to develop its members to make transformational changes in their lives, family and the community at large through teaching, coaching and spiritual empowerment.

**Report of the Trustees
For the year ended 31 December 2024**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charities SORP; and
- Make judgments and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As the charity's income and expenditure falls below the small charities threshold the trustees considers that the audit requirement of Section 43 (2) of the Charities Act 1993 (the Act) do not apply. The trustees will not be proposing the appointment of an auditor for the ensuing year.

This report was approved by the trustees on 30 October, 2025 and signed on its behalf by:

MR E O ITSAGWEDE
Chairman Board of Trustees

Independent Examiner's Report

To the members and trustees of the Redeemed Christian Church of God, HRMH

We report on the accounts of the church/charity for the year ended 31 December 2024, set out on pages 6 to 11 which have been prepared under the historical cost convention and in accordance with the accounting policies set out on pages 8.

Respective responsibilities of the 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 of the Charities Act 2012 (the Charities Act) and that an independent examination is needed.

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 Independent examiner's report

Our examination was carried out in accordance with 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 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 our examination, no matter has come to our attention:

- to keep accounting records in accordance with Section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in our opinion attention should have been drawn in order to enable a proper understanding of the accounts to be reached.

Signature
Deus Trinitas Consulting Ltd

Date: 30 October, 2025

Statement of Financial Activities
For the year ended 31 December 2024

	Note			<u>Total Funds</u>	
		<u>Unrestricted</u> <u>fund</u>	<u>Restricted</u> <u>fund</u>	<u>2024</u>	<u>2023</u>
Incoming Resources					
Voluntary income	2	79,662	984	80,646	114,304
Investment income	3	249	-	249	41
Other incoming resources	4	<u>16,129</u>	<u>-</u>	<u>16,129</u>	<u>20,123</u>
Total incoming resources		<u>96,040</u>	<u>984</u>	<u>97,025</u>	<u>134,468</u>
Resources used					
Cost of generating funds	5	75,493	-	75,493	74,108
Charitable activities	6	19,119	-	19,119	16,587
Governance costs	7	-	-	-	229
Other resources	8	<u>16,317</u>	<u>-</u>	<u>16,317</u>	<u>23,480</u>
Total resources used		<u>110,929</u>	<u>-</u>	<u>110,929</u>	<u>114,404</u>
Net Incoming Resources		<u>(14,889)</u>	<u>984</u>	<u>(13,904)</u>	<u>20,064</u>
Transfer between Funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Movements in funds		<u>(14,889)</u>	<u>984</u>	<u>(13,904)</u>	<u>20,064</u>
Balance Brought forward		<u>320,574</u>	<u>-</u>	<u>320,574</u>	<u>300,510</u>
Balance Carried Forward		<u>305,685</u>	<u>984</u>	<u>306,669</u>	<u>320,574</u>

All incoming resources and resources expended derive from continuing activities.

Balance Sheet
at 31 December 2024

Fixed Assets	Note	<u>2024</u>	<u>2023</u>
Tangible assets	10	249,400	256,850
		249,400	256,850
Current Assets			
Debtors	9	16,130	45,869
Cash at bank and in hand		42,289	19,005
		58,419	64,874
Creditors: amounts falling due within one year		1,150	1,150
Net current assets		<u>57,269</u>	<u>63,724</u>
Total assets less current liabilities		306,669	320,574
Creditors: amounts falling due after one year		-	-
		<u>306,669</u>	<u>320,574</u>
Represented by:			
Unrestricted funds	12		
General		305,685	318,662
Designated		-	-
		305,685	318,662
Restricted funds	13	984	1,912
		<u>306,669</u>	<u>320,574</u>

The financial statements were approved by the Board of Trustees on October 30, 2025 and were signed on its behalf by:

MR E O ITSAGWEDE
Chairman of the Board of Trustees

**Notes to the financial statements
For the year ended 31 December 2024**

1. Accounting policies

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in October 2008 and applicable accounting standards.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

When donors specify that donations and grants, including capital grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income will be included in incoming resources of restricted funds when receivable.

Resources expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Cost of generating funds

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities.

Tangible fixed assets

Individual fixed assets are capitalised at cost.

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

	Annual rate
Freehold / Long leasehold property	1%
Fixtures and fittings	10%
Church & Musical equipment	10%
Motor vehicle and other fixed assets	25%

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds which has been received from donations or gifts for specific purposes and can only be used for the purpose for which it was given.

Further explanation of the nature and purpose of each fund are included in the notes to the financial statements.

Notes to the financial statements
For the year ended 31 December 2024

2. Voluntary income	<u>2024</u>	<u>2023</u>
Offering	30,645	13,418
Tithes	50,002	100,886
Other donations	<u>-</u>	<u>-</u>
	<u>80,646</u>	<u>114,304</u>
3. Investment income	<u>2024</u>	<u>2023</u>
Bank interest	<u>249</u>	<u>41</u>
4. Other incoming resources	<u>2024</u>	<u>2023</u>
Gift aid income	16,129	20,079
Other Income	<u>-</u>	<u>44</u>
	<u>16,129</u>	<u>20,123</u>
5. Cost of generating funds	<u>2024</u>	<u>2023</u>
Ground rents	-	300
Telephone, Electricity & Gas	1,109	4,436
Stationery, Printing & postage	288	120
Choir/Music Ministry	27,403	23,900
Honorarium	-	765
Ministers' allowance	46,008	43,500
Rates & Water	<u>447</u>	<u>1,087</u>
	<u>75,493</u>	<u>74,108</u>
6. Charitable activities	<u>2024</u>	<u>2023</u>
Central Office support	1,200	1,200
World Evangelical Mission (WEM)	15,110	14,247
Donations - Other ministry	<u>200</u>	<u>340</u>
	<u>19,119</u>	<u>16,587</u>
7. Governance costs	<u>2024</u>	<u>2023</u>
Professional fees	<u>-</u>	<u>229</u>

**Notes to the financial statements
For the year ended 31 December 2024**

8. Other resources used	<u>2024</u>	<u>2023</u>
Insurance	456	463
Bank charges	207	283
Office/computer supplies	833	2,950
Car Lease	6,600	6,600
Repairs/Maintenance	520	5,340
Other expenses	-	144
Depreciation	<u>7,700</u>	<u>7,700</u>
	<u>16,317</u>	<u>23,480</u>

The trustees were not paid or reimbursed for expenses during the year.

9. Debtors	<u>2024</u>	<u>2023</u>
Other receivables	<u>16,129</u>	<u>45,869</u>

10. Creditors - Current	<u>2024</u>	<u>2023</u>
Sundry creditors	<u>1,150</u>	<u>1,150</u>

10. Tangible fixed assets

	Buildings	Musical & Office Equipment	Motor Vehicles	Church furniture	Total
	£	£	£	£	£
Cost:					
At 1 January 2024	243,000	13,850	-	-	256,850
Additions	-	250	-	-	250
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2024	243,000	14,100	-	-	257,100
Depreciation					
At 1 January 2024	54,000	17,233	-	-	71,233
Charge for year	3,000	4,700	-	-	7,700
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2024	57,000	21,933	-	-	78,933
Net Book value					
At 31 December 2024	<u>240,000</u>	<u>9,400</u>	<u>-</u>	<u>-</u>	<u>249,400</u>
At 31 December 2023	<u>243,000</u>	<u>13,850</u>	<u>-</u>	<u>-</u>	<u>256,850</u>

**Notes to the financial statements
For the year ended 31 December 2024**

11. Unrestricted funds of the charity **2024**

Brought forward @ 1 January 2024	320,574
Movement in funds for the year	(14,889)
Amount transferred from/to Restricted funds	<u>-</u>
Balance at 31 December 2024	<u>305,685</u>

12. Restricted Funds

Brought forward @ 1 January 2024	1,912
Movement in funds for the year	(927)
Amount expended	<u>-</u>
Balance at 31 December 2024	<u>985</u>

13. Analysis of net assets between funds

	General	Restricted	Total
Tangible Fixed assets	249,400	-	249,400
Net Current assets	57,434	984	58,419
Current & long term liabilities	<u>(1,150)</u>	<u>-</u>	<u>(1,150)</u>
	<u>305,684</u>	<u>984</u>	<u>306,669</u>

14. Related parties disclosure

The minister in charge is a connected person to one of the members of the trustees. The relevant trustee was not involved in any way in the proposal, discussions or approval of any allowance payable or paid to the minister in charge. Furthermore, none of the trustees received payment for expenses or services provided in their capacity as Trustees.

With the agreement of common purpose, contributions were made as follows: £1,200 (2023:£1,200) to the Central office and the Festival of Life £15,110 (2023: £14,247) to the World Evangelical Mission (WEM).

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England & Wales - Charity number 1102624

Accounts

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OBJECTIVES AND ACTIVITIES

Objectives and aims

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The charity's principal funding source continues to be individuals who attend services and make contributions in the form of freewill offerings, tithes and special donations.

The charity's result for the year ended 31 December 2023, was a net income of £20,064 (2022: £2,652 net expenditure). As many more members returned to normal services, the charity's finances also began to recover to pre-COVID-19 levels. The total donation received represents a 28% increase from the previous year, and with close monitoring of resources expended the charity reported a net income for the year of £20,064. The trustees' involvement in checking all expenses, and validating and justifying the amount, type and necessity for any expense, has ensured that donations are prudently managed. Total annual income was £134,469 (2022: £104,651).

Activities and Achievements

In compliance with the Charity Commission's public benefit directive, the charity continued to support other charities in areas in line with its objectives including:

- 1. Welfare support - financial and emotional - for families in need both in the church and community;
- 2. Provision of pastoral care for the members and the community;
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**Report of the Trustees
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We continue to support African Missions, an aid and poverty relief agency supporting the underprivileged and children in Africa. We actively and strongly support the World Evangelical Mission which aims to further the Christian faith by alleviating poverty among missionaries globally.

Future Development

The charity is committed to its vision to better serve the needs of the community, and to create better facilities for all our members and the community at large; however as a listed building, the premises suffer from extreme dampness, which is quite expensive to treat and due to continued lack of adequate funding to pay for the refurbishment, we hope to raise building funds from amongst the members for the refurbishment needed. In addition, the trustees are considering applying for funding from organisations that specifically support listed buildings, we are yet to secure interest in the project, especially concerning the roof replacement.

We will continue in our effort to be relevant in the community by investing time, energy and resources in activities and programmes that will prevent and reduce youth crime, teenage pregnancies, depression, homelessness and such social economic vices that are detrimental to the health of our community, which if successful will ultimately strengthen the family unit.

The charity plans to grow its membership and to continue to develop its members to make transformational changes in their lives, family and the community at large through teaching, coaching and spiritual empowerment.

**Report of the Trustees
For the year ended 31 December 2023**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charities SORP; and
- Make judgments and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As the charity's income and expenditure falls below the small charities threshold the trustees considers that the audit requirement of Section 43 (2) of the Charities Act 1993 (the Act) do not apply. The trustees will not be proposing the appointment of an auditor for the ensuing year.

This report was approved by the trustees on 30 October, 2024 and signed on its behalf by:

MR E O ITSAGWEDE
Chairman Board of Trustees

Independent Examiner's Report

To the members and trustees of the Redeemed Christian Church of God, HRMH

We report on the accounts of the church/charity for the year ended 31 December 2022, set out on pages 6 to 11 which have been prepared under the historical cost convention and in accordance with the accounting policies set out on pages 8.

Respective responsibilities of the 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 of the Charities Act 2012 (the Charities Act) and that an independent examination is needed.

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 Independent examiner's report

Our examination was carried out in accordance with 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 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 our examination, no matter has come to our attention:

- to keep accounting records in accordance with Section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in our opinion attention should have been drawn in order to enable a proper understanding of the accounts to be reached.



Signature

Deus Trinitas Consulting Ltd

Date: 30 October, 2024

Statement of Financial Activities
For the year ended 31 December 2023

	Note	<u>Total Funds</u>			
		<u>Unrestricted</u> <u>fund</u>	<u>Restricted</u> <u>fund</u>	<u>2023</u>	<u>2022</u>
Incoming Resources					
Voluntary income	2	112,392	1,912	114,304	87,244
Investment income	3	41	-	41	5
Other incoming resources	4	<u>20,123</u>	<u>-</u>	<u>20,123</u>	<u>17,402</u>
Total incoming resources		<u>132,556</u>	<u>1,912</u>	<u>134,468</u>	<u>104,651</u>
Resources used					
Cost of generating funds	5	74,108	-	74,108	71,587
Charitable activities	6	16,587	-	16,587	17,160
Governance costs	7	229	-	229	-
Other resources	8	<u>23,480</u>	<u>-</u>	<u>23,480</u>	<u>18,556</u>
Total resources used		<u>114,404</u>	<u>-</u>	<u>114,404</u>	<u>107,303</u>
Net Incoming Resources		<u>18,152</u>	<u>1,912</u>	<u>20,064</u>	<u>(2,652)</u>
Transfer between Funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Movements in funds		<u>18,152</u>	<u>1,912</u>	<u>20,064</u>	<u>(2,652)</u>
Balance Brought forward		<u>300,510</u>	<u>-</u>	<u>300,510</u>	<u>303,162</u>
Balance Carried Forward		<u>318,662</u>	<u>1,912</u>	<u>320,574</u>	<u>300,510</u>

All incoming resources and resources expended derive from continuing activities.

Balance Sheet
at 31 December 2023

Fixed Assets	Note	<u>2023</u>	<u>2022</u>
Tangible assets	10	<u>256,850</u>	<u>261,550</u>
		256,850	261,550
Current Assets			
Debtors	9	45,869	25,790
Cash at bank and in hand		<u>19,005</u>	<u>12,757</u>
		64,874	38,547
Creditors: amounts falling due within one year		<u>1,150</u>	<u>-</u>
Net current assets		<u>63,724</u>	<u>38,547</u>
Total assets less current liabilities		320,574	300,510
Creditors: amounts falling due after one year		<u>-</u>	<u>-</u>
		<u>320,574</u>	<u>300,510</u>
 Represented by:			
Unrestricted funds	12		
General		318,662	298,590
Designated		<u>-</u>	<u>-</u>
		318,662	298,590
Restricted funds	13	<u>1,912</u>	<u>1,920</u>
		<u>320,574</u>	<u>300,510</u>

The financial statements were approved by the Board of Trustees on October 30, 2024 and were signed on its behalf by:

MR E O ITSAGWEDE
Chairman of the Board of Trustees

**Notes to the financial statements
For the year ended 31 December 2023**

1. Accounting policies

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in October 2008 and applicable accounting standards.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

When donors specify that donations and grants, including capital grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income will be included in incoming resources of restricted funds when receivable.

Resources expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Cost of generating funds

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities.

Tangible fixed assets

Individual fixed assets are capitalised at cost.

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

	Annual rate
Freehold / Long leasehold property	1%
Fixtures and fittings	10%
Church & Musical equipment	10%
Motor vehicle and other fixed assets	25%

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds which has been received from donations or gifts for specific purposes and can only be used for the purpose for which it was given.

Further explanation of the nature and purpose of each fund are included in the notes to the financial statements.

Notes to the financial statements
For the year ended 31 December 2023

2. Voluntary income	<u>2023</u>	<u>2022</u>
Offering	13,418	14,154
Tithes	100,886	72,855
Other donations	-	235
	<u>114,304</u>	<u>87,244</u>
3. Investment income	<u>2023</u>	<u>2022</u>
Bank interest	41	5
4. Other incoming resources	<u>2023</u>	<u>2022</u>
Gift aid income	20,079	17,402
Other Income	44	-
	<u>20,123</u>	<u>17,402</u>
5. Cost of generating funds	<u>2023</u>	<u>2022</u>
Ground rents	300	-
Telephone, Electricity & Gas	4,436	2,163
Stationery, Printing & postage	120	150
Choir/Music Ministry	23,900	24,000
Honorarium	765	250
Ministers' allowance	43,500	44,984
Rates & Water	1,087	40
	<u>74,108</u>	<u>71,587</u>
6. Charitable activities	<u>2023</u>	<u>2022</u>
Central Office support	1,200	1,200
World Evangelical Mission (WEM)	14,247	14,251
Training & Conference	-	714
Donations - Other ministry	340	995
	<u>16,587</u>	<u>17,160</u>
7. Governance costs	<u>2023</u>	<u>2022</u>
Professional fees	229	-

**Notes to the financial statements
For the year ended 31 December 2023**

8. Other resources used	<u>2023</u>	<u>2022</u>
Insurance	463	3,691
Bank charges	283	177
Office/computer supplies	2,950	596
Car Lease	6,600	6,050
Repairs/Maintenance	5,340	200
Other expenses	144	142
Depreciation	<u>7,700</u>	<u>7,700</u>
	<u>23,480</u>	<u>18,556</u>

The trustees were not paid or reimbursed for expenses during the year.

9. Debtors	<u>2023</u>	<u>2022</u>
Other receivables	<u>45,869</u>	<u>25,790</u>

10. Creditors - Current	<u>2023</u>	<u>2022</u>
Sundry creditors	<u>1,150</u>	<u>-</u>

10. Tangible fixed assets

	Buildings	Musical & Office Equipment	Motor Vehicles	Church furniture	Total
	£	£	£	£	£
Cost:					
At 1 January 2023	246,000	18,550	-	-	264,550
Additions	-	-	-	-	-
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2023	246,000	18,550	-	-	264,550
Depreciation					
At 1 January 2023	51,000	12,533	-	-	63,533
Charge for year	3,000	4,700	-	-	7,700
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2023	54,000	17,233	-	-	71,233
Net Book value					
At 31 December 2023	<u>243,000</u>	<u>13,850</u>	<u>-</u>	<u>-</u>	<u>256,850</u>
At 31 December 2022	<u>246,000</u>	<u>18,550</u>	<u>-</u>	<u>-</u>	<u>264,550</u>

Notes to the financial statements
For the year ended 31 December 2023

11. Unrestricted funds of the charity **2023**

Brought forward @ 1 January 2023	300,510
Movement in funds for the year	18,152
Amount transferred from/to Restricted funds	<u>-</u>
Balance at 31 December 2023	<u><u>318,662</u></u>

12. Restricted Funds

Brought forward @ 1 January 2023	1,921
Movement in funds for the year	(9)
Amount expended	<u>-</u>
Balance at 31 December 2023	<u><u>1,912</u></u>

13. Analysis of net assets between funds

	General	Restricted	Total
Tangible Fixed assets	256,850	-	256,850
Net Current assets	62,962	1,912	64,874
Current & long term liabilities	<u>(1,150)</u>	<u>-</u>	<u>(1,150)</u>
	<u><u>318,662</u></u>	<u><u>1,912</u></u>	<u><u>320,574</u></u>

14. Related parties disclosure

The minister in charge is a connected person to one of the members of the trustees. The relevant trustee was not involved in any way in the proposal, discussions or approval of any allowance payable or paid to the minister in charge. Furthermore, none of the trustees received payment for expenses or services provided in their capacity as Trustees.

With the agreement of common purpose, contributions were made as follows: £1,200 (2022:£1,200) to the Central office and the Festival of Life £14,247 (2022: £14,251) to the World Evangelical Mission (WEM).

REDEEMED CHRISTIAN CHURCH OF GOD HRMH ELTHAM

England & Wales - Charity number 1102624

Accounts

**Report of the Trustees and
Financial Statements for the year ended 31 December 2022**

For

**THE REDEEMED CHRISTIAN CHURCH OF GOD
GOD, HRMH**

REDEEMED CHRISTIAN CHURCH OF GOD, HRMH

**Contents of the Financial Statements
For the year ended 31 December 2022**

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Notes to the Financial Statements	8 - 11

**Report of the Trustees
For the year ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1102624

Principal address

Main Road
St. Paul's Cray
Orpington
BR5 3HQ

Trustees

Osike Itsagwede	Chairman
Teresa O Okodaso	Trustee / Secretary
Judith O Phillips (formerly Ajayi)	Trustee
Mylene Williams	Trustee

Accountant

Deus Trinitas Consulting Ltd
Chatham
Kent

Bankers

LloydsTSB plc
The Broadway
Bexleyheath

HSBC Bank plc
High Street
Dartford

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity, Redeemed Christian Church of God, His Royal Majesty House ("RCCG HRMH") is controlled by its governing documents, a deed of trust and constitutes an unincorporated Charity. Decisions are determined by a simple majority vote by the trustees, the trustees set the strategic direction of the charity and authority has been delegated to the Pastoral Board and Administrative team for the day to day running of the operations of the Charity. New Trustees are selected on the basis of the contribution that they will make to the governance of the organisation and the skills that they will contribute. They are provided with copies of the Charity Commission's guidance to trustees and are given an introduction to the activities of the Charity by the existing board. Existing trustees are provided with training as and when required.

RCCG HRMH is a parish of the Redeemed Christian Church of God - a network comprised of churches all over the world. There is an agreement of common purpose entered into by RCCG HRMH with the Redeemed Christian Church of God which documents this relationship. A summary of transactions with those parties are set out in note 14 to the financial statements.

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the charity and its finances. The trustees believe that by monitoring reserve levels, ensuring controls exist over key financial systems and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate those risks.

Report of the Trustees For the year ended 31 December 2022

OBJECTIVES AND ACTIVITIES

Objectives and aims

- a) The advancement of the Christian faith worldwide, in accordance with the doctrine set out in the statement of faith;
- b) To use the excess funds of the charity towards the relief of poverty amongst children, homeless, communities and nations.

Significant activities

The principal activities of the church are:

Christian worship, outreach programmes to increase Christian awareness and to spread the gospel of our Lord Jesus Christ and the development of the whole man, spiritually, mentally and physically.

We have one full time staff; one part time staff and numerous number of volunteers who assist in helping us achieve our objectives.

Financial Review

The trustees consider that the charity needs to hold reserves (i.e. unrestricted funds and not represented by fixed assets) equivalent to four months' operating expenditure to ensure the ongoing delivery of its charitable objects, during unforeseen downturn in income. As of 31 December 2022, the lack of adequate free reserves is attributable to the fact the definition of free reserves excludes fixed assets which is fully paid up. For the purpose of short and medium term financial management, the trustees are more concerned with the management of working capital, the current working capital cover is well below their policy of holding free resources sufficient to fund four months of ongoing unrestricted expenditure which would have covered the eventuality of a material decline in incoming resources.

The charity's principal funding source continues to be individuals who attend services and make contributions in the form of freewill offerings, tithes and special donations.

The charity's result for the year ended 31 December 2022, was a net expenditure of £2,652 (2021: £10,505 net income). There was a marginal reduction in donations during the year as the charity recovered from the effects of the COVID-19 pandemic, which resulted in the loss of membership as many stayed online and those that remained worked towards their personal financial recovery. Compared to 2021, the total donation received represents a 5% reduction for the year, and with close monitoring of resources expended the charity resulted in a net expenditure for the year. The trustees' involvement in checking all expenses, validating and justifying the amount, type and necessity for any expense has ensured donations are prudently managed. Total annual income was £104,651 (2021: £110,025).

Activities and Achievements

2020 largely left a trail of devastation financially, mentally and emotionally in its wake due to COVID-19 pandemic, towards the end and the beginning of 2021 the restrictions were slowly lifted but guidelines as to the numbers allowed to gather and the need to track and trace those attending services. Due to these measures, seating arrangements had to be reorganised in keeping with the safe distancing rules, these limitations impacted income donations but not to the same degree as prior year.

The majority of the restrictions were not sufficiently lifted or they were so late in the year that a significant number of the charity's annual scheduled activities had to be cancelled or moved online. In compliance with the Charity Commission's public benefit directive, the charity continued to support other charities in areas in line with its objects including:

- welfare support for families in the church that were hit financially and emotionally as described above, and slowly recovering; and
- partnered with local Food Banks to supply essential non perishable foods.

**Report of the Trustees
For the year ended 31 December 2022**

Activities and Achievements (cont'd)

We continued to provide informal counselling services to members of the church and the community irrespective of their race, culture or religious background, albeit predominantly online during the year. The church also acts to sign post members of the community to get professional help where the church is unable to assist through counselling.

The church's attempt to pursue the development of strong families within the local community and surrounding areas, as in 2020 was limited to online and remote support, as such we were not able to organise our annual Women's programme, which would normally involve women members of the church with invitation extended to women of all ages from the community, addressing issues ranging from parenting, relationship (marital and others), health & wellbeing as well as career development.

We continued our support and encouragement of the youth in the church and the community predominantly online, a trend that has enhanced attendance as such has been retained and would continue for the foreseeable future. The forum encourages them to develop themselves personally, morally, socially and most importantly spiritually. During the year, we were unable to organise any outing due to the pandemic. The church leadership continues to be supportive of the youth and young adults forum, providing a safe environment where they can be confident and free to express their creativity in a God glorifying way.

We continue to support African Missions, an aid and poverty relief agency supporting the under-privileged and children in Africa. We actively and strongly support the World Evangelical Mission which aims to further the Christian faith by alleviating poverty among missionaries all over the world. Our partnership with the local food bank has not sufficiently recovered to pre-COVID times but we plan to revive this outreach in the coming year as near all COVID restrictions have been lifted, we intend to connect with other local charities to help families coming out of the financial pressures.

Despite the pandemic and isolation, we continued our work helping people develop biblical principles that build their self esteem enabling them to fulfil their purpose and live a contented and more productive life.

Future Development

The charity aims, as part of fulfilling its main objectives, to create more facilities within and outside its current premises to help develop the whole man, spiritually, mentally and physically. The charity is committed to its vision to better serve the needs of the community, to create better facilities for all our members and the community at large; however the charity has yet again deferred its planned developments due to lack of funds and instead of running a deficit year on year, it was decided we will apply for funding from organisations that specifically support refurbishment of listed buildings, we are yet to secure interest in the project especially in relation to the roof replacement.

We will continue in our effort to be relevant in the community by investing time, energy and resources in activities and programmes that will prevent and reduce youth crime, teenage pregnancies, depression, homelessness and such social economic vices that are detrimental to the health of our community, which if successful will ultimately strengthen the family unit.

The charity plans to grow its membership and to continue to develop its members to make transformational changes in their lives, family and the community at large through teaching, coaching and spiritual empowerment.

**Report of the Trustees
For the year ended 31 December 2022**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charities SORP; and
- Make judgments and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As the charity's income and expenditure falls below the small charities threshold the trustees considers that the audit requirement of Section 43 (2) of the Charities Act 1993 (the Act) do not apply. The trustees will not be proposing the appointment of an auditor for the ensuing year.

This report was approved by the trustees on 24 October, 2023 and signed on its behalf by:

MR E O ITSAGWEDE
Chairman Board of Trustees

Independent Examiner's Report

To the members and trustees of the Redeemed Christian Church of God, HRMH

We report on the accounts of the church/charity for the year ended 31 December 2022, set out on pages 6 to 11 which have been prepared under the historical cost convention and in accordance with the accounting policies set out on pages 8.

Respective responsibilities of the 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 of the Charities Act 2012 (the Charities Act) and that an independent examination is needed.

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 Independent examiner's report

Our examination was carried out in accordance with 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 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 our examination, no matter has come to our attention:

- to keep accounting records in accordance with Section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in our opinion attention should have been drawn in order to enable a proper understanding of the accounts to be reached.

Signature
Deus Trinitas Consulting Ltd

Date: 24 October, 2023

Statement of Financial Activities
For the year ended 31 December 2022

	Note			<u>Total Funds</u>	
		<u>Unrestricted</u> <u>fund</u>	<u>Restricted</u> <u>fund</u>	<u>2022</u>	<u>2021</u>
Incoming Resources					
Voluntary income	2	85,324	1,920	87,244	91,818
Investment income	3	5	-	5	18
Other incoming resources	4	<u>17,402</u>	<u>-</u>	<u>17,402</u>	<u>18,189</u>
Total incoming resources		<u>102,731</u>	<u>1,920</u>	<u>104,651</u>	<u>110,025</u>
Resources used					
Cost of generating funds	5	71,587	-	71,587	67,949
Charitable activities	6	17,160	-	17,160	16,306
Governance costs	7	-	-	-	239
	8	<u>18,556</u>	<u>-</u>	<u>18,556</u>	<u>15,026</u>
Total resources used		<u>107,303</u>	<u>-</u>	<u>107,303</u>	<u>99,520</u>
Net Incoming Resources		(4,572)	1,920	(2,652)	10,505
Transfer between Funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Movements in funds		(4,572)	1,920	(2,652)	10,505
Balance Brought forward		<u>303,162</u>	<u>-</u>	<u>303,162</u>	<u>292,657</u>
Balance Carried Forward		<u>298,590</u>	<u>1,920</u>	<u>300,510</u>	<u>303,162</u>

All incoming resources and resources expended derive from continuing activities.

Balance Sheet
at 31 December 2022

Fixed Assets	Note	<u>2022</u>	<u>2021</u>
Tangible assets	10	<u>264,550</u>	<u>249,000</u>
		264,550	249,000
Current Assets			
Debtors	9	25,790	40,086
Cash at bank and in hand		<u>12,757</u>	<u>16,666</u>
		38,547	56,752
Creditors: amounts falling due within one year		<u>-</u>	<u>-</u>
Net current assets		<u>38,547</u>	<u>56,752</u>
Total assets less current liabilities		303,097	305,752
Creditors: amounts falling due after one year		<u>-</u>	<u>-</u>
		<u>303,097</u>	<u>305,752</u>
 Represented by:			
Unrestricted funds	12		
General		298,590	301,554
Designated		<u>-</u>	<u>-</u>
		298,590	301,554
Restricted funds	13	<u>1,920</u>	<u>1,608</u>
		<u>300,510</u>	<u>303,162</u>

The financial statements were approved by the Board of Trustees on October 24, 2023 and were signed on its behalf by:

MR E O ITSAGWEDE
Chairman of the Board of Trustees

**Notes to the financial statements
For the year ended 31 December 2022**

1. Accounting policies

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in October 2008 and applicable accounting standards.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

When donors specify that donations and grants, including capital grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income will be included in incoming resources of restricted funds when receivable.

Resources expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Cost of generating funds

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities.

Tangible fixed assets

Individual fixed assets are capitalised at cost.

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

	Annual rate
Freehold / Long leasehold property	1%
Fixtures and fittings	10%
Church & Musical equipment	10%
Motor vehicle and other fixed assets	25%

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds which has been received from donations or gifts for specific purposes and can only be used for the purpose for which it was given.

Further explanation of the nature and purpose of each fund are included in the notes to the financial statements.

Notes to the financial statements
For the year ended 31 December 2022

2. Voluntary income	<u>2022</u>	<u>2021</u>
Offering	14,154	11,236
Tithes	72,855	79,207
Other donations	<u>235</u>	<u>1,375</u>
	<u>87,244</u>	<u>91,818</u>
3. Investment income	<u>2022</u>	<u>2021</u>
Bank interest	<u>5</u>	<u>18</u>
4. Other incoming resources	<u>2022</u>	<u>2021</u>
Gift aid income	17,402	18,089
Other Income	<u>-</u>	<u>100</u>
	<u>17,402</u>	<u>18,189</u>
5. Cost of generating funds	<u>2022</u>	<u>2021</u>
Telephone, Electricity & Gas	2,163	1,376
Stationery, Printing & postage	150	150
Choir/Music Ministry	24,000	24,000
Honorarium	250	200
Church/Pastoral Expenses	-	-
Ministers' allowance	44,984	41,487
Rates & Water	<u>40</u>	<u>736</u>
	<u>71,587</u>	<u>67,949</u>
6. Charitable activities	<u>2022</u>	<u>2021</u>
Central Office support	1,200	1,200
World Evangelical Mission (WEM)	14,251	14,506
Training & Conference	714	-
Special Events	-	600
Donations - Other ministry	<u>995</u>	<u>-</u>
	<u>17,160</u>	<u>16,306</u>
7. Governance costs	<u>2022</u>	<u>2021</u>
Professional fees	<u>-</u>	<u>239</u>

**Notes to the financial statements
For the year ended 31 December 2022**

8. Other resources used	<u>2022</u>	<u>2021</u>
Insurance	3,691	4,989
Bank charges	177	293
Office/computer supplies	596	144
Car Lease	6,050	6,600
Repairs/Maintenance	200	-
Other expenses	142	-
Depreciation	<u>7,700</u>	<u>3,000</u>
	<u>18,556</u>	<u>15,026</u>

The trustees were not paid or reimbursed for expenses during the year.

9. Debtors	<u>2022</u>	<u>2021</u>
Other receivables	<u>25,790</u>	<u>40,085</u>

10. Tangible fixed assets

	Buildings	Musical & Office Equipment	Motor Vehicles	Church furniture	Total
	£	£	£	£	£
Cost:					
At 1 January 2022	249,000	-	-	-	249,000
Additions	-	23,250	-	-	23,250
Disposals	-	-	-	-	-
At 31 December 2022	<u>249,000</u>	<u>23,250</u>	<u>-</u>	<u>-</u>	<u>272,250</u>
Depreciation					
At 1 January 2022	48,000	7,833	-	-	55,833
Charge for year	3,000	4,700	-	-	7,700
Disposals	-	-	-	-	-
At 31 December 2022	<u>51,000</u>	<u>12,533</u>	<u>-</u>	<u>-</u>	<u>63,533</u>
Net Book value					
At 31 December 2022	<u>246,000</u>	<u>18,550</u>	<u>-</u>	<u>-</u>	<u>264,550</u>
At 31 December 2021	<u>249,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>249,000</u>

Notes to the financial statements
For the year ended 31 December 2022

11. Unrestricted funds of the charity **2022**

Brought forward @ 1 January 2022	303,162
Movement in funds for the year	(4,572)
Amount transferred from/to Restricted funds	-
Balance at 31 December 2022	298,590

12. Restricted Funds

Brought forward @ 1 January 2022	1,608
Movement in funds for the year	312
Amount expended	-
Balance at 31 December 2022	1,920

13. Analysis of net assets between funds

	General	Restricted	Total
Tangible Fixed assets	264,550	-	264,550
Net Current assets	36,626	1,920	38,547
Current & long term liabilities	-	-	-
	301,176	1,920	303,097

14. Related parties disclosure

The minister in charge is a connected person to one of the members of the trustees. The relevant trustee was not involved in any way in the proposal, discussions or approval of any allowance payable or paid to the minister in charge. Furthermore, none of the trustees received payment for expenses or services provided in their capacity as Trustees.

In relation to the agreement of common purpose, contributions were made as follows: £1,200 (2021:£1,200) to the Central office and to the Festival of Life £14,251 (2021: £14,506) to the World Evangelical Mission (WEM).

REDEEMED CHRISTIAN CHURCH OF GOD HRMH ELTHAM

England & Wales - Charity number 1102624

Accounts

**Report of the Trustees and
Financial Statements for the year ended 31 December 2021**

For

**THE REDEEMED CHRISTIAN CHURCH OF GOD
GOD, HRMH**

REDEEMED CHRISTIAN CHURCH OF GOD, HRMH

**Contents of the Financial Statements
For the year ended 31 December 2021**

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Notes to the Financial Statements	8 - 11

**Report of the Trustees
For the year ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1102624

Principal address

Main Road
St. Paul's Cray
Orpington
BR5 3HQ

Trustees

Osike Itsagwede	Chairman
Teresa O Okodaso	Trustee / Secretary
Judith O Phillips (formerly Ajayi)	Trustee
Mylene Williams	Trustee
Olawale Olaniyi	Trustee (Resigned 22 October 2019)

Accountant

Deus Trinitas Consulting Ltd
Chatham
Kent

Bankers

LloydsTSB plc
The Broadway
Bexleyheath

HSBC Bank plc
High Street
Dartford

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity, Redeemed Christian Church of God, His Royal Majesty House ("RCCG HRMH") is controlled by its governing documents, a deed of trust and constitutes an unincorporated Charity. Decisions are determined by a simple majority vote by the trustees, the trustees set the strategic direction of the charity and authority has been delegated to the Pastoral Board and Administrative team for the day to day running of the operations of the Charity. New Trustees are selected on the basis of the contribution that they will make to the governance of the organisation and the skills that they will contribute. They are provided with copies of the Charity Commission's guidance to trustees and are given an introduction to the activities of the Charity by the existing board. Existing trustees are provided with training as and when required.

RCCG HRMH is a parish of the Redeemed Christian Church of God - a network comprised of churches all over the world. There is an agreement of common purpose entered into by RCCG HRMH with the Redeemed Christian Church of God which documents this relationship. A summary of transactions with those parties are set out in note 14 to the financial statements.

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the charity and its finances. The trustees believe that by monitoring reserve levels, ensuring controls exist over key financial systems and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate those risks.

**Report of the Trustees
For the year ended 31 December 2021**

OBJECTIVES AND ACTIVITIES

Objectives and aims

- a) The advancement of the Christian faith worldwide, in accordance with the doctrine set out in the statement of faith;
- b) To use the excess funds of the charity towards the relief of poverty amongst children, homeless, communities and nations.

Significant activities

The principal activities of the church are:

Christian worship, outreach programmes to increase Christian awareness and to spread the gospel of our Lord Jesus Christ and the development of the whole man, spiritually, mentally and physically.

In determining how best to pursue these objects the trustees have had regards to the Charity Commission's guidance on public benefit.

We have one full time staff; one part time staff and numerous number of volunteers who assist in helping us achieve our objectives.

Financial Review

The trustees consider that the charity needs to hold reserves (i.e. unrestricted funds and not represented by fixed assets) equivalent to four months' operating expenditure to ensure the ongoing delivery of its charitable objects, during unforeseen downturn in income. As at 31 December 2021, the lack of adequate free reserves is attributable to the fact the definition of free reserves excludes fixed assets which is fully paid up. For the purpose of short and medium term financial management, the trustees are more concerned with the management of working capital, the current working capital cover is well below their policy of holding free resources sufficient to fund four months' of ongoing unrestricted expenditure which would have covered the eventuality of a material decline in incoming resources.

The charity's principal funding source continues to be individuals who attend services and make contributions in the form of freewill offerings, tithes and special donations.

The charity's result for the year ended 31 December, 2021, was a net income of £10,505 (2020: £11,129 net expense). Last year's downturn in income donations was largely due to the COVID-19 pandemic and devastation caused in lives and livelihood; which would not be a fair comparison to the 2021 result. In comparison to previous years, this represents approximately 18% reduction in pre-covid years' results, with close monitoring of resources expended this enabled the charity to report a net income for the year. The trustees involvement in checking all expenses, validating and justifying the amount, type and necessity for any expense has ensured donations are prudently managed. Total income for the year was £110,025 (2020: £68,993).

Activities and Achievements

2020 largely left a trail of devastation financially, mentally and emotionally in its wake due to COVID-19 pandemic, towards the end and the beginning of 2021 the restrictions were slowly lifted but guidelines as to the numbers allowed to gather and the need to track and trace those attending services. Due to these measures, seating arrangements had to be reorganised in keeping with the safe distancing rules, these limitations impacted income donations but not to the same degree as prior year.

The majority of the restrictions were not sufficiently lifted or they were so late in the year that a significant number of the charity's annual scheduled activities had to be cancelled or moved online. In compliance with the Charity Commission's public benefit directive, the charity continued to support other charities in areas in line with its objects including:

- welfare support for families in the church that were hit financially and emotionally as described above, and slowly recovering; and
- partnered with local Food Banks to supply essential non perishable foods.

Report of the Trustees For the year ended 31 December 2021

Activities and Achievements (cont'd)

We continued to provide informal counselling services to members of the church and the community irrespective of their race, culture or religious background, albeit predominantly online during the year. The church also acts to sign post members of the community to get professional help where the church is unable to assist through counselling.

The church's attempt to pursue the development of strong families within the local community and surrounding areas, as in 2020 was limited to online and remote support, as such we were not able to organise our annual Women's programme, which would normally involve women members of the church with invitation extended to women of all ages from the community, addressing issues ranging from parenting, relationship (marital and others), health & wellbeing as well as career development.

We continued our support and encouragement of the youth in the church and the community predominantly online, a trend that has enhanced attendance as such has been retained and would continue for the foreseeable future. The forum encourages them to develop themselves personally, morally, socially and most importantly spiritually. During the year, we were unable to organise any outing due to the pandemic. The church leadership continues to be supportive of the youth and young adults forum, providing a safe environment where they can be confident and free to express their creativity in a God glorifying way.

We continue to support African Missions, an aid and poverty relief agency supporting the under-privileged and children in Africa. We actively and strongly support the World Evangelical Mission which aims to further the Christian faith by alleviating poverty among missionaries all over the world. Our partnership with the local food bank has not sufficiently recovered to pre-COVID times but we plan to revive this outreach in the coming year as near all COVID restrictions have been lifted, we intend to connect with other local charities to help families coming out of the financial pressures.

Despite the pandemic and isolation, we continued our work helping people develop biblical principles that build their self esteem enabling them to fulfil their purpose and live a contented and more productive life.

Future Development

The charity aims, as part of fulfilling its main objectives, to create more facilities within and outside its current premises to help develop the whole man, spiritually, mentally and physically. The charity is committed to its vision to better serve the needs of the community, to create better facilities for all our members and the community at large; however the charity has yet again deferred its planned developments due to lack of funds and instead of running a deficit year on year, it was decided we will apply for funding from organisations that specifically support refurbishment of listed buildings, we are yet to secure interest in the project especially in relation to the roof replacement.

We will continue in our effort to be relevant in the community by investing time, energy and resources in activities and programmes that will prevent and reduce youth crime, teenage pregnancies, depression, homelessness and such social economic vices that are detrimental to the health of our community, which if successful will ultimately strengthen the family unit.

The charity plans to grow its membership and to continue to develop its members to make transformational changes in their lives, family and the community at large through teaching, coaching and spiritual empowerment.

**Report of the Trustees
For the year ended 31 December 2021**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charities SORP; and
- Make judgments and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors/Independent Examiner

As the charity's income and expenditure falls below the small charities threshold the trustees considers that the audit requirement of Section 43 (2) of the Charities Act 1993 (the Act) do not apply. The trustees will not be proposing the appointment of an auditor for the ensuing year.

This report was approved by the trustees on 19 October, 2022 and signed on its behalf by:

MR E O ITSAGWEDE
Chairman Board of Trustees

Independent Examiner's Report

To the members and trustees of the Redeemed Christian Church of God, HRMH

We report on the accounts of the church/charity for the year ended 31 December 2021, set out on pages 6 to 11 which have been prepared under the historical cost convention and in accordance with the accounting policies set out on pages 8.

Respective responsibilities of the 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 of the Charities Act 2012 (the Charities Act) and that an independent examination is needed.

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 Independent examiner's report

Our examination was carried out in accordance with 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 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 our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in our opinion attention should have been drawn in order to enable a proper understanding of the accounts to be reached.



Signature

Deus Trinitas Consulting Ltd

Date: 20 October, 2022

Statement of Financial Activities
For the year ended 31 December 2021

	Note	<u>Total Funds</u>			
		<u>Unrestricted</u> <u>fund</u>	<u>Restricted</u> <u>fund</u>	<u>2021</u>	<u>2020</u>
Incoming Resources					
Voluntary income	2	90,210	1,608	91,818	58,018
Investment income	3	18	-	18	4
Other incoming resources	4	<u>18,189</u>	<u>-</u>	<u>18,189</u>	<u>10,970</u>
Total incoming resources		<u>108,417</u>	<u>1,608</u>	<u>110,025</u>	<u>68,993</u>
Resources used					
Cost of generating funds	5	67,949	-	67,949	55,975
Charitable activities	6	16,306	-	16,306	8,810
Governance costs	7	239	-	239	-
Other resources used	8	<u>15,026</u>	<u>-</u>	<u>15,026</u>	<u>15,336</u>
Total resources used		<u>99,520</u>	<u>-</u>	<u>99,520</u>	<u>80,121</u>
Net Incoming Resources		<u>8,897</u>	<u>1,608</u>	<u>10,505</u>	<u>(11,129)</u>
Transfer between Funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Movements in funds		<u>8,897</u>	<u>1,608</u>	<u>10,505</u>	<u>(11,129)</u>
Balance Brought forward		<u>292,657</u>	<u>-</u>	<u>292,657</u>	<u>303,786</u>
Balance Carried Forward		<u>301,554</u>	<u>1,608</u>	<u>303,162</u>	<u>292,657</u>

All incoming resources and resources expended derive from continuing activities.

Balance Sheet
at 31 December 2021

Fixed Assets	Note	<u>2021</u>	<u>2020</u>
Tangible assets	10	<u>249,000</u>	<u>252,000</u>
		249,000	252,000
Current Assets			
Debtors	9	40,086	21,997
Cash at bank and in hand		<u>16,666</u>	<u>19,810</u>
		56,752	41,807
Creditors: amounts falling due within one year		<u>-</u>	<u>1,150</u>
Net current assets		<u>56,752</u>	<u>40,657</u>
Total assets less current liabilities		305,752	292,657
Creditors: amounts falling due after one year		<u>-</u>	<u>-</u>
Net assets		<u>305,752</u>	<u>292,657</u>
Represented by:			
Unrestricted funds	12		
General		301,554	290,949
Designated		<u>-</u>	<u>-</u>
		301,554	290,949
Restricted funds	13	<u>1,608</u>	<u>1,708</u>
		<u>303,162</u>	<u>292,657</u>

The financial statements were approved by the Board of Trustees on October 19, 2022 and were signed on its behalf by:

MR E O ITSAGWEDE
Chairman of the Board of Trustees

**Notes to the financial statements
For the year ended 31 December 2021**

1. Accounting policies

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in October 2008 and applicable accounting standards.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

When donors specify that donations and grants, including capital grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income will be included in incoming resources of restricted funds when receivable.

Resources expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Cost of generating funds

Costs of generating funds are those costs relating to the generation of income

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities.

Tangible fixed assets

Individual fixed assets are capitalised at cost.

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

	Annual rate
Freehold / Long leasehold property	1%
Fixtures and fittings	10%
Church & Musical equipment	10%
Motor vehicle and other fixed assets	25%

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds which has been received from donations or gifts for specific purposes and can only be used for the purpose for which it was given.

Further explanation of the nature and purpose of each fund are included in the notes to the financial statements.

Notes to the financial statements
For the year ended 31 December 2021

2. Voluntary income	<u>2021</u>	<u>2020</u>
Offering	11,236	10,474
Tithes	79,207	44,375
Other donations	<u>1,375</u>	<u>3,170</u>
	<u>91,818</u>	<u>58,018</u>
3. Investment income	<u>2021</u>	<u>2020</u>
Bank interest	<u>18</u>	<u>4</u>
4. Other incoming resources	<u>2021</u>	<u>2020</u>
Gift aid income	18,089	10,970
Other Income	<u>100</u>	<u>-</u>
	<u>18,189</u>	<u>10,970</u>
5. Cost of generating funds	<u>2021</u>	<u>2020</u>
Telephone, Electricity & Gas	1,376	2,090
Stationery, Printing & postage	150	47
Choir/Music Ministry	24,000	24,000
Honorarium	200	-
Church/Pastoral Expenses	-	196
Ministers' allowance	41,487	29,019
Rates & Water	<u>736</u>	<u>622</u>
	<u>67,949</u>	<u>55,975</u>
6. Charitable activities	<u>2021</u>	<u>2020</u>
Central Office support	1,200	1,200
World Evangelical Mission (WEM)	14,506	7,320
Special Events	600	-
Donations - Other ministry	<u>-</u>	<u>290</u>
	<u>16,306</u>	<u>8,810</u>
7. Governance costs	<u>2021</u>	<u>2020</u>
Professional fees	<u>239</u>	<u>-</u>

**Notes to the financial statements
For the year ended 31 December 2021**

8. Other resources used	<u>2021</u>	<u>2020</u>
Insurance	4,989	5,100
Bank charges	293	891
Office/computer supplies	144	165
Car Lease	6,600	6,050
Repairs/Maintenance	-	130
Depreciation	<u>3,000</u>	<u>3,000</u>
	<u>15,026</u>	<u>15,335</u>

The trustees were not paid or reimbursed for expenses during the year.

9. Debtors	<u>2021</u>	<u>2020</u>
Other receivables	<u>40,085</u>	<u>21,997</u>

10. Tangible fixed assets

	Buildings	Musical & Office Equipment	Motor Vehicles	Church furniture	Total
	£	£	£	£	£
Cost:					
At 1 January 2021	252,000	-	-	-	252,000
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2021	<u>252,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>252,000</u>
Depreciation					
At 1 January 2021	45,000	7,833	-	-	52,833
Charge for year	3,000	-	-	-	3,000
Disposals	-	-	-	-	-
At 31 December 2021	<u>48,000</u>	<u>7,833</u>	<u>-</u>	<u>-</u>	<u>55,833</u>
Net Book value					
At 31 December 2021	<u>249,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>249,000</u>
At 31 December 2020	<u>252,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>252,000</u>

Notes to the financial statements
For the year ended 31 December 2021

11. Unrestricted funds of the charity **2021**

Brought forward @ 1 January 2021	292,657
Movement in funds for the year	8,897
Amount transferred from/to Restricted funds	<u>-</u>
Balance at 31 December 2021	<u><u>301,554</u></u>

12. Restricted Funds

Brought forward @ 1 January 2021	1,708
Movement in funds for the year	(100)
Amount expended	<u>-</u>
Balance at 31 December 2021	<u><u>1,608</u></u>

13. Analysis of net assets between funds

	General	Restricted	Total
Tangible Fixed assets	249,000	-	249,000
Net Current assets	55,144	1,608	56,752
Current & long term liabilities	<u>-</u>	<u>-</u>	<u>-</u>
	<u><u>304,144</u></u>	<u><u>1,608</u></u>	<u><u>305,752</u></u>

14. Related parties disclosure

The minister in charge is a connected person to one of the members of the trustees. The relevant trustee was not involved in any way in the proposal, discussions or approval of any allowance payable or paid to the minister in charge. Furthermore, none of the trustees received payment for expenses or services provided in their capacity as Trustees.

In relation to the agreement of common purpose, contributions were made as follows: £1,200 (2020:£1,200) to the Central office and to the Festival of Life £14,506 (2020: £7,320) to the World Evangelical Mission (WEM).

REDEEMED CHRISTIAN CHURCH OF GOD HRMH ELTHAM

England & Wales - Charity number 1102624

Accounts

**Report of the Trustees and
Financial Statements for the year ended 31 December 2020**

For

**THE REDEEMED CHRISTIAN CHURCH OF GOD
GOD, HRMH**

REDEEMED CHRISTIAN CHURCH OF GOD, HRMH

**Contents of the Financial Statements
For the year ended 31 December 2020**

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**Report of the Trustees
For the year ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1102624

Principal address

Main Road
St. Paul's Cray
Orpington
BR5 3HQ

Trustees

Osike Itsagwede	Chairman
Teresa O Okodaso	Trustee / Secretary
Judith O Phillips (formerly Ajayi)	Trustee
Mylene Williams	Trustee
Olawale Olaniyi	Trustee (Resigned 22 October 2019)

Accountant

Deus Trinitas Consulting Ltd
Chatham
Kent

Bankers

LloydsTSB plc
The Broadway
Bexleyheath

HSBC Bank plc
High Street
Dartford

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity, Redeemed Christian Church of God, His Royal Majesty House ("RCCG HRMH") is controlled by its governing documents, a deed of trust and constitutes an unincorporated Charity. Decisions are determined by a simple majority vote by the trustees, the trustees set the strategic direction of the charity and authority has been delegated to the Pastoral Board and Administrative team for the day to day running of the operations of the Charity. New Trustees are selected on the basis of the contribution that they will make to the governance of the organisation and the skills that they will contribute. They are provided with copies of the Charity Commission's guidance to trustees and are given an introduction to the activities of the Charity by the existing board. Existing trustees are provided with training as and when required.

RCCG HRMH is a parish of the Redeemed Christian Church of God - a network comprised of churches all over the world. There is an agreement of common purpose entered into by RCCG HRMH with the Redeemed Christian Church of God which documents this relationship. A summary of transactions with those parties are set out in note 14 to the financial statements.

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the charity and its finances. The trustees believe that by monitoring reserve levels, ensuring controls exist over key financial systems and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate those risks.

Report of the Trustees For the year ended 31 December 2020

OBJECTIVES AND ACTIVITIES

Objectives and aims

- a) The advancement of the Christian faith worldwide, in accordance with the doctrine set out in the statement of faith;
- b) To use the excess funds of the charity towards the relief of poverty amongst children, homeless, communities and nations.

Significant activities

The principal activities of the church are:

Christian worship, outreach programmes to increase Christian awareness and to spread the gospel of our Lord Jesus Christ and the development of the whole man, spiritually, mentally and physically.

In determining how best to pursue these objects the trustees have had regards to the Charity Commission's guidance on public benefit.

We have one full time staff; one part time staff and numerous number of volunteers who assist in helping us achieve our objectives.

Financial Review

The trustees consider that the charity needs to hold reserves (i.e. unrestricted funds and not represented by fixed assets) equivalent to four months' operating expenditure to ensure the ongoing delivery of its charitable objects, during unforeseen downturn in income. As at 31 December 2020, the lack of adequate free reserves is attributable to the fact the definition of free reserves excludes fixed assets which is fully paid up. For the purpose of short and medium term financial management, the trustees are more concerned with the management of working capital, the current working capital cover is well below their policy of holding free resources sufficient to fund four months' of ongoing unrestricted expenditure which would have covered the eventuality of a material decline in incoming resources.

The charity's principal funding source continues to be individuals who attend services and make contributions in the form of freewill offerings, tithes and special donations.

The charity's result for the year ended 31 December, 2020, was a net expenditure of £11,129 (2019: £19,315 net income). This slight improvement on prior year result is attributable to a marginal increase in income revenue and close monitoring of resources expended which enabled the charity too maintain the same level of expenditure as prior year. The trustees involvement in checking all expenses, validating and justifying the amount, type and necessity for any expense has ensured donations are prudently managed. Total income for the year was £68,993 (2019: £131,400).

Activities and Achievements

The year started with much optimism until the world was hit with total lock down due to COVID-19 global pandemic, the impact of which is reflected in the income for the year. Many members of the church and the community were hard hit financially, emotionally and mentally as all operations and businesses were shut down in accordance to government directives, leaving many isolated and lonely. Many lost jobs as contracts were cancelled or employees furloughed on drastically reduced salaries, contributing to almost halving the charity's income for the year.

As a result of the lockdown, all forms of gathering outside of immediate families were disallowed, as such all in-person services were cancelled, the necessary investment to move all services online were implemented. This meant that a significant number of the charity's annual scheduled activities had to be cancelled or moved online. In compliance with the Charity Commission's public benefit directive, the charity continued to support other charities in areas in line with its objects including:

- welfare support for families in the church that were hit financially and emotionally as described above;
- partnered with local Food Banks to supply essential non perishable foods.

Report of the Trustees For the year ended 31 December 2020

Activities and Achievements (cont'd)

We continued to provide informal counselling services to members of the church and the community irrespective of their race, culture or religious background, albeit predominantly online during the year. The church also acts to sign post members of the community to get professional help where the church is unable to assist through counselling.

The church's attempt to pursue the development of strong families within the local community and surrounding areas, was limited to online and remote support, as such we were not able to organise our annual Women's programme, which would normally involve women members of the church with invitation extended to women of all ages from the community, addressing issues ranging from parenting, relationship (marital and others), health & wellbeing as well as career development.

We were able to continue our support and encouragement of the youth in the church and the community predominately online, a trend that has enhanced attendance as such has been retained and would continue for the foreseeable future. The forum encourages them to develop themselves personally, morally, socially and most importantly spiritually. During the year, we were unable to organise any outing due to the pandemic. The church leadership continues to be supportive of the youth and young adults forum, providing a safe environment where they can be confident and free to express their creativity in a God glorifying way.

We continue to support African Missions, an aid and poverty relief agency supporting the under-privileged and children in Africa. We actively and strongly support the World Evangelical Mission which aims to further the Christian faith by alleviating poverty among missionaries all over the world. Our partnership with the local food bank was heavily hampered due to the social distancing rules and the fact that the church also at some points struggled to pay its bills.

Despite the pandemic and isolation, we continued our work helping people develop biblical principles that build their self esteem enabling them to fulfil their purpose and live a contented and more productive life.

Future Development

The charity aims, as part of fulfilling its main objectives, to create more facilities within and outside its current premises to help develop the whole man, spiritually, mentally and physically. The charity is committed to its vision to better serve the needs of the community, to create better facilities for all our members and the community at large; however the charity has yet again deferred its planned developments due to lack of funds and instead of running a deficit year on year, it was decided we will apply for funding from organisations that specifically support refurbishment of listed buildings, we are yet to secure interest in the project especially in relation to the roof replacement. This objective was not plausible as there were more pressing welfare matters.

We will continue in our effort to be relevant in the community by investing time, energy and resources in activities and programmes that will prevent and reduce youth crime, teenage pregnancies, depression, homelessness and such social economic vices that are detrimental to the health of our community, which if successful will ultimately strengthen the family unit.

The charity plans to grow its membership and to continue to develop its members to make transformational changes in their lives, family and the community at large through teaching, coaching and spiritual empowerment.

**Report of the Trustees
For the year ended 31 December 2020**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charities SORP; and
- Make judgments and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors/Independent Examiner

As the charity's income and expenditure falls below the small charities threshold the trustees considers that the audit requirement of Section 43 (2) of the Charities Act 1993 (the Act) do not apply. The trustees will not be proposing the appointment of an auditor for the ensuing year.

This report was approved by the trustees on 30 May, 2021 and signed on its behalf by:

MR E O ITSAGWEDE
Chairman Board of Trustees

Independent Examiner's Report

To the members and trustees of the Redeemed Christian Church of God, HRMH

We report on the accounts of the church/charity for the year ended 31 December 2020, set out on pages 6 to 11 which have been prepared under the historical cost convention and in accordance with the accounting policies set out on pages 8.

Respective responsibilities of the 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 of the Charities Act 2012 (the Charities Act) and that an independent examination is needed.

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 Independent examiner's report

Our examination was carried out in accordance with 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 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 our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in our opinion attention should have been drawn in order to enable a proper understanding of the accounts to be reached.



Signature

Deus Trinitas Consulting Ltd

Date: 31 May, 2021

Statement of Financial Activities
For the year ended 31 December 2020

	Note			<u>Total Funds</u>	
		<u>Unrestricted fund</u>	<u>Restricted fund</u>	<u>2020</u>	<u>2019</u>
Incoming Resources					
Voluntary income	2	56,310	1,708	58,018	109,819
Investment income	3	4	-	4	1
Other incoming resources	4	<u>10,970</u>	<u>-</u>	<u>10,970</u>	<u>21,580</u>
Total incoming resources		<u>67,284</u>	<u>1,708</u>	<u>68,993</u>	<u>131,400</u>
Resources used					
Cost of generating funds	5	55,975	-	55,975	71,739
Charitable activities	6	8,810	-	8,810	24,075
Governance costs	7	-	-	-	418
Other resources used	8	<u>15,336</u>	<u>-</u>	<u>15,336</u>	<u>15,854</u>
Total resources used		<u>80,121</u>	<u>-</u>	<u>80,121</u>	<u>112,086</u>
Net Incoming Resources		<u>(12,837)</u>	<u>1,708</u>	<u>(11,129)</u>	<u>18,092</u>
Transfer between Funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,222</u>
Net Movements in funds		<u>(12,837)</u>	<u>1,708</u>	<u>(11,129)</u>	<u>19,314</u>
Balance Brought forward		<u>303,786</u>	<u>-</u>	<u>303,786</u>	<u>284,472</u>
Balance Carried Forward		<u>290,949</u>	<u>1,708</u>	<u>292,657</u>	<u>303,786</u>

All incoming resources and resources expended derive from continuing activities.

Balance Sheet
at 31 December 2020

Fixed Assets	Note	<u>2020</u>	<u>2019</u>
Tangible assets	10	<u>252,000</u>	<u>255,000</u>
		252,000	255,000
Current Assets			
Debtors	9	21,997	46,682
Cash at bank and in hand		<u>19,810</u>	<u>2,104</u>
		41,807	48,786
Creditors: amounts falling due within one year		<u>1,150</u>	<u>-</u>
Net current assets		<u>40,657</u>	<u>48,786</u>
Total assets less current liabilities		292,657	303,786
Creditors: amounts falling due after one year		<u>-</u>	<u>-</u>
Net assets		<u>292,657</u>	<u>303,786</u>
Represented by:			
Unrestricted funds	12		
General		290,949	302,564
Designated		<u>-</u>	<u>-</u>
		290,949	302,564
Restricted funds	13	<u>1,708</u>	<u>1,222</u>
		<u>292,657</u>	<u>303,786</u>

The financial statements were approved by the Board of Trustees on May 30, 2021 and were signed on its behalf by:

MR E O ITSAGWEDE
Chairman of the Board of Trustees

**Notes to the financial statements
For the year ended 31 December 2020**

1. Accounting policies

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in October 2008 and applicable accounting standards.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

When donors specify that donations and grants, including capital grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income will be included in incoming resources of restricted funds when receivable.

Resources expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Cost of generating funds

Costs of generating funds are those costs relating to the generation of income

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities.

Tangible fixed assets

Individual fixed assets are capitalised at cost.

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

	Annual rate
Freehold / Long leasehold property	1%
Fixtures and fittings	10%
Church & Musical equipment	10%
Motor vehicle and other fixed assets	25%

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds which has been received from donations or gifts for specific purposes and can only be used for the purpose for which it was given.

Further explanation of the nature and purpose of each fund are included in the notes to the financial statements.

Notes to the financial statements
For the year ended 31 December 2020

2. Voluntary income	<u>2020</u>	<u>2019</u>
Offering	10,474	8,939
Tithes	44,375	98,513
Other donations	<u>3,170</u>	<u>2,367</u>
	<u>58,018</u>	<u>109,819</u>
3. Investment income	<u>2020</u>	<u>2019</u>
Bank interest	<u>4</u>	<u>1</u>
4. Other incoming resources	<u>2020</u>	<u>2019</u>
Gift aid income	10,970	21,490
Other Income	<u>-</u>	<u>90</u>
	<u>10,970</u>	<u>21,580</u>
5. Cost of generating funds	<u>2020</u>	<u>2019</u>
Telephone, Electricity & Gas	2,090	37
Stationery, Printing & postage	47	-
Choir/Music Ministry	24,000	26,000
Honorarium	-	250
Church/Pastoral Expenses	196	2,343
Ministers' allowance	29,019	42,851
Rates & Water	<u>622</u>	<u>258</u>
	<u>55,975</u>	<u>71,739</u>
6. Charitable activities	<u>2020</u>	<u>2019</u>
Central Office support	1,200	1,200
World Evangelical Mission (WEM)	7,320	17,848
Children/Teenage church	-	300
Training & Conference	-	3,207
Special Events	-	600
Donations - Other ministry	<u>290</u>	<u>920</u>
	<u>8,810</u>	<u>24,075</u>
7. Governance costs	<u>2020</u>	<u>2019</u>
Professional fees	<u>-</u>	<u>418</u>

**Notes to the financial statements
For the year ended 31 December 2020**

8. Other resources used	<u>2020</u>	<u>2019</u>
Insurance	5,100	4,908
Bank charges	891	398
Office/computer supplies	165	35
Travel & Transport	-	-
Car Lease	6,050	6,600
Repairs/Maintenance	130	625
Other expenses	-	-
Depreciation	<u>3,000</u>	<u>3,287</u>
	<u>15,335</u>	<u>15,853</u>

The trustees were not paid or reimbursed for expenses during the year.

9. Debtors	<u>2020</u>	<u>2019</u>
Other receivables	<u>21,997</u>	<u>46,681</u>

10. Tangible fixed assets

	Buildings	Musical & Office Equipment	Motor Vehicles	Church furniture	Total
	£	£	£	£	£
Cost:					
At 1 January 2020	255,000	-	-	-	255,000
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2020	<u>255,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>255,000</u>
Depreciation					
At 1 January 2020	42,000	7,833	-	-	49,833
Charge for year	3,000	-	-	-	3,000
Disposals	-	-	-	-	-
At 31 December 2020	<u>45,000</u>	<u>7,833</u>	<u>-</u>	<u>-</u>	<u>52,833</u>
Net Book value					
At 31 December 2020	<u>252,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>252,000</u>
At 31 December 2019	<u>255,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>255,000</u>

Notes to the financial statements
For the year ended 31 December 2020

11. Unrestricted funds of the charity **2020**

Brought forward @ 1 January 2020	302,564
Movement in funds for the year	(12,837)
Amount transferred from Restricted funds	<u>1,222</u>
Balance at 31 December 2020	<u><u>290,949</u></u>

12. Restricted Funds

Brought forward @ 1 January 2020	1,222
Movement in funds for the year	486
Amount expended	<u>-</u>
Balance at 31 December 2020	<u><u>1,708</u></u>

13. Analysis of net assets between funds

	General	Restricted	Total
Tangible Fixed assets	252,000	-	252,000
Net Current assets	40,099	1,708	41,807
Current & long term liabilities	<u>(1,150)</u>	<u>-</u>	<u>(1,150)</u>
	<u><u>290,949</u></u>	<u><u>1,708</u></u>	<u><u>292,657</u></u>

14. Related parties disclosure

The minister in charge is a connected person to one of the members of the trustees. The relevant trustee was not involved in any way in the proposal, discussions or approval of any allowance payable or paid to the minister in charge. Furthermore, none of the trustees received payment for expenses or services provided in their capacity as Trustees.

In relation to the agreement of common purpose, contributions were made as follows: £1,200 (2019:£1,200) to the Central office and Festival of Life; and £7,320 (2019: £17,848) to the World Evangelical Mission (WEM).