

**THE REDEEMED CHRISTIAN CHURCH OF GOD
(JESUS PAVILION)**

**REPORT AND FINANCIAL STATEMENTS
YEAR ENDED: 31 DECEMBER 2021**

CHARITY NO 1107680

Contents	Page
Legal and Administrative Information	1
Report of the Trustees	2-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes forming part of the financial statements	9-12
The following page does not form part of the Statutory Accounts	
Income and Expenditure Account	13

The Redeemed Christian Church of God - Jesus Pavilion

Reference and Administrative information

Charity Name: The Redeemed Christian Church of God - Jesus Pavilion

Charity Registered Number: 1107680

Principal Address 5 Wagtail Way, St Mary Cray
Orpington, Kent
BR5 3NB

Trustees Mr Adeniyi Zaccheus (Chairman)
Mr Ayodele Aladejana
Mr James Bamisaye

Secretary Mr James Bamisaye

Accountants: PVG Accounting Services & Consultancy Ltd
344 Moston Lane
Manchester
M40 9JS

Bankers HSBC
249 High Street
Orpington
Kent
BR6 0NR

The Redeemed Christian Church of God- Jesus Pavilion Report of the Trustees for the year ended 31 December 2021

The trustees present their annual report and the financial statements 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' effective 1 January 2015.

Structure, Governance and Management

Governing Document

The organisation is a charitable trust and governed by a trust deed dated 29th December 2004 and registered as a charity on 18th January 2005.

Objectives and Principal Activities

The charity's objectives and principal activity is to promote the advancement of the christian faith, the relief of poverty and promotion and fulfilment of various charitable causes within the local community and such other parts of the United Kingdom and the world as the trustees think fit.

Mission statement

- a) To make heaven
 - b) To take as many people as possible with us
 - c) To have a member of The Redeemed Christian Church of God in every family of all nations
 - d) To make heaven holiness will be our lifestyle
 - e) To accomplish 2 and 3 above we will plant churches within five minutes walking distance in every city and town of developing countries and within five minutes driving distance in every city and town of developed countries
- We will pursue these objectives until every nation in the world is reached for Jesus Christ our Lord.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim , objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The Focus of Our Work

Our main objectives for the year continued to be the advancement of the Christian religion and the relieve of poverty and sickness. The policy of the Redeemed Christian Church of God - Jesus Pavilion is to pursue objectives in the following ways:

1. Provision of Weekly Church Services on Friday and Sunday to minister to the physical, spiritual and material needs of the congregants.
2. Provision of Services to individuals, families and community at large. The service includes a wide range of spiritual and social care.
3. Focusing on the Material needs of certain members undergoing difficult financial situations.
4. Working with other Christian agencies and Churches in London to advance the preaching of the Gospel.
5. Offering training consultation and information services to members
6. Sponsoring projects overseas (Mission and Outreach Work) where we have opportunity to do this effectively and where the project can be managed locally, such sponsorship can include funding, advice and training, assistance with raising finance and making contacts.
7. Striving to ensure that poverty is eliminated through education and financial help to establish businesses. In relation to this, we will make limited financial assistance available for a number of specific purposes. Relief grants are only offered to committed members of the church (Workers) on the basis of a written application and grants are normally for amounts up to £750.

The Redeemed Christian Church of God- Jesus Pavilion
Report of the Trustees for the year ended 31 December 2021

8. Offering our services to anyone in need of spiritual help through free Christian counselling, prayers and deliverance solely on the basis of our ability to provide appropriate help and regardless of race, colour, nationality, religion, gender, age, legal status and personal history.

Recruitment and Appointment of Trustees

Generally trustees are appointed by Board of Trustees. Trustees are appointed by invitation as at when required and depending on their expertise and requirements of the charity. There are no new trustees appointed during the year.

All trustees give their time voluntarily and receive no benefits from the charity.

Due to the nature of Charity work, trustees appointed have been selected on the basis of their faith, strength of character, skills set in the area of business management and growth and commitment to the vision of the charity.

Trustees Induction and Training

The charity arranges appropriate training both internally and through other voluntary training providers. The trustees and all involved in running the charity, including volunteers are always encouraged to acquire the necessary skills required for the achievement of the charity objectives.

Most trustees are already familiar with the practical work of the charity. Additionally new trustees would be invited as required and encouraged to attend a series of training sessions to familiarise themselves with the charity and the context within which it operates. These sessions would be jointly led by the Chair of Trustees and the Chief Co-ordinator of the Charity and cover:

- o The Obligations of Trustees
- o The Main documents which set out the operational framework for the charity including the Memorandum and Articles.
- o Resourcing and the current financial position as set out in the latest published accounts
- o Future plans and objectives

A Question & Answer pack would be prepared which draws information from various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This will be distributed to all new trustees along with the Memorandum and Articles and the latest financial statements.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity, and are satisfied that the systems are in place to mitigate exposure to the major risks. The Trustees have identified the major strategic risks to which RCCG Jesus Pavilion is exposed and established controls and actions to mitigate them. Each year, risk assessments take place at the centres we hire in London and these risk assessments are subject to continual review and monitoring. The trustees take all appropriate steps to moderate and manage the inevitable operational risks to which the volunteers can be exposed. Competence based training for Volunteers, liability insurance, monitoring of new legislative requirements are examples of steps taken. In particular there are policies and procedures for children and vulnerable adults protection and for health and safety risks.

Organisational structure

The trustees who served during the period and up to the date of the report are set out above. The day to day responsibility for the running of the charity lies with the Senior Pastor. The Senior Pastor is accountable to the Board of Trustees who are ultimately responsible for all strategic decisions of the charity.

The trustees meet regularly and are responsible for the strategic direction and policy of the charity. All trustees except the senior pastor give their time voluntarily and receive no benefits from the charity. No full time employee is engaged in the administration of the charity. The charity is assisted by members who render voluntary services to the charity.

The Redeemed Christian Church of God- Jesus Pavilion
Report of the Trustees for the year ended 31 December 2021

Development and Achievements in the Year

The charity's events were properly managed, executed and reviewed for its impact on members. Our charity continues to grow in Sunday morning attendance, youth and children's ministry. We minister to the physical, mental and spiritual needs of our members and new comers in our midst. We have helped relief poverty and hardship amongst both and irregular congregants who are suffering from financial hardship due to unemployment and lack of financial resources.

Financial Review

We were able to raise a total income of £60,816 during the year under review.

Principal Funding Sources

The principal funding sources for the charity are currently by way of Donations and Gifts from congregants through the offering basket passed during Church services and through bank standing orders. We will exercise our right to reclaim the tax on the donations and gifts received from the congregants and this has proved a steady and growing source of additional income.

Investment Policy

The Charity retains some amount in the savings account. The objective of the investment policy is to invest in cash at banks where the capital is protected. The charity currently has a policy of keeping any surplus liquid funds in cash at banks where immediate access and security of funds is guaranteed

Reserves Policy

It is the policy of the charity to maintain unrestricted funds which are the free reserves of the charity at a level which equates to at least 3 months of unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergencies which may arise from time to time. The trustees have set this as a target, and are satisfied that the church is in a position to meet its financial obligations, fund its activities and continue to grow.

Plans for Future Periods

In the near future, the charity plans to expand its operations and we will continue our drive towards providing more benefits to our community. The Charity plans to continue the activities outlined above in forthcoming years subject to satisfactory funding arrangements.

The Redeemed Christian Church of God- Jesus Pavilion
Report of the Trustees for the year ended 31 December 2021

Trustees ' Responsibilities

Charity Law 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 charitable trust as at the balance sheet date and of its incoming resources and applications of resources, including income and expenditure, for the financial year. In preparing those financial statements the Trustees should follow best practice and

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent

Prepare the financial statements on going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statement comply with the Charities Act 2011. They are also responsible for the safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Trustees

Members of the Board of Trustees, and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 3.

In accordance with charity law, as trustees, we certify that:

So far as we are aware, there is no relevant information of which the charity's accountants are unaware; and as the trustees of the charity we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charity's accountants are aware of that information'.

This report has been prepared

By order of trustees:

Mr Adeniyi Zaccheus
Chairman

17th October 2022

**The Redeemed Christian Church of God- Jesus Pavilion
Independent Examiner's Report to the Trustees of the Redeemed Christian Church of God Jesus
Pavilion for the year ended 31 December 2021**

I report on the accounts of the charity for the year ended 31 December 2020, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The Trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (The 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts (under section 145(1) of the Charity Act 2011;

follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)[b] of the Charity Act 2011; and

to state whether particular matters have come to my attention

Basis of Independent examiners statement

My 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 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 examiners statement

In connection with my examination, no matter has come to my 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 2011; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

PVG Accounting Services & Consultancy Ltd
344 Moston Lane
Manchester
M40 9JS

The Redeemed Christian Church of God- Jesus Pavilion
Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31st December 2021

		2021	2021	2021	2020
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
	Notes	£	£	£	£
Incoming resources					
Incoming resources from generated funds:					
<i>Voluntary Income:</i>					
Donations and Offerings	2	36,690	-	36,690	36,247
Gift Aid Tax Reclaim		22,449	-	22,449	-
Building Fund		1,600	-	1,600	600
Sundry Income		76		76	116
<i>Activities for generating funds:</i>		1		1	
Investment Income			-	-	-
<i>Incoming resources from charitable activities:</i>					
Job Retention Scheme Grant		-	-	-	5,005
Total incoming resources		60,816	-	60,816	41,968
Resources expended					
Cost of generating funds					
Costs of generating voluntary income	3	24,073	-	24,073	20,672
Fundraising trading: cost of goods sold					
Charity activities	4	16,768	-	16,768	15,761
Governance Costs	5	500	-	500	500
Total resources expended		41,341	-	41,341	36,933
Net Incoming resources before other recognised gains		19,475	-	19,475	5035
Net movement in funds		19,475		19,475	5035
Reconciliation of Funds					
Total funds brought forward		13,782		13,782	7,847
Total funds carried forward		33,257	-	33,257	13,782

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on Pages 9 to 12 form part of these Accounts.

**The Redeemed Christian Church of God- Jesus Pavilion
Balance Sheet as at 31 December 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	9	947	1,893
Currents assets			
Debtors: amounts falling due within one year	10	16,894	5,371
Cash at bank and in hand		15,916	7,018
Creditors: amounts falling due within one year	11	<u>(500)</u>	<u>(500)</u>
Net Current Assets		32,310	11,889
Net Assets	12	<u>33,257</u>	<u>13,782</u>
Unrestricted funds			
General funds	13	33,257	13,782
Total funds		<u>33,257</u>	<u>13,782</u>

Approved by the Board of Trustees on the 17th October, 2022 and signed on its behalf by:

Mr Adeniyi Zaccheus
Chairman

The notes on pages 9 to 12 form part of these financial statements.

The Redeemed Christian Church of God- Jesus Pavilion
Notes forming part of the financial statements for the year ended 31 December 2021

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed assets investments at market value, and in accordance with the Companies Act 2006 and the Statement of recommended Practice: Accounting and Reporting by Charities issued in January 2015.

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furthermore of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular cateries of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receiveable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity , are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Invested income is included when receiveable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 4.

The Redeemed Christian Church of God- Jesus Pavilion
Notes forming part of the financial statements for the year ended 31 December 2021

e. Fixed Assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 4 years.

Investments held as fixed assets are revalued at mid market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

2. Donations

	Unrestricted	Restricted	2021	2020
	£	£	Total	Total
	£	£	£	£
Donations -Tithes and Offering	36,690		36,690	36,247
Gift Aid Tax Reclaim	22,449		22,449	-
Building Fund	1,600		1,600	600
Job Retention Scheme Grant	-		-	5,005
Sundry Income	76		76	
Interest	1		1	116
	60,816		60,816	41,968

Total Resources Expended

3. Costs of Generating Voluntary Income

	Basis of Allocation	Church Work	Support Cost	Governance	2021	2020
		£	£	£	£	£
Staff Costs	Direct		6,500		6,500	6,630
Bank Charges	Direct		275		275	218
Administration	Direct		7,127		7,127	5,591
Professional Fees	Direct		1,729		1,729	500
Support Costs	Direct		2,169		2,169	1,596
Premises	Direct		6,273		6,273	6,137
		-	24,073	-	24,073	20,672

4. Charitable Activities

Ministry	Direct	16,768	-	-	16,768	15,761
		16,768	-	-	16,768	15,761

5. Governance Cost

Professional Fees	Direct	-	-	500	500	500
		-	-	500	500	500

Total Resources Expended

16,768	24,073	500	41,341	36,933
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The Redeemed Christian Church of God- Jesus Pavilion
Notes forming part of the financial statements for the year ended 31 December 2021

6. Net Incoming Resources for the Year

This is stated after charging:

	2021 £	2020 £
Depreciation	946	946
Accountant's Remuneration	500	500
	<u>1,446</u>	<u>1,446</u>

7. Trustee Remuneration & Related Pay Transactions

No member of the Board of Directors apart from the Chief Executive/Senior Pastor received any remuneration during the year.

8. Taxation

As a charity, Redeemed Christian Church of God - Jesus Pavilion is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

9. Tangible Fixed Assets

	Equipment £	2021 Total £
Cost		
At 1 January 2021	21,506	21,506
Additions in year	-	-
At 31 December 2021	<u>21,506</u>	<u>21,506</u>
Depreciation		
At 1 January 2021	19,613	19,613
Charge for the year	946	946
At 31 December 2021	<u>20,559</u>	<u>20,559</u>
Net Book Value		
At 31 December 2021	<u>947</u>	<u>947</u>
At 31 December 2020	<u>1,893</u>	<u>1,893</u>

10. Debtors: amounts falling due within one year

	2021 £	2020 £
Debtors	16,917	5,371
	<u>16,917</u>	<u>5,371</u>

The Redeemed Christian Church of God- Jesus Pavilion
Notes forming part of the financial statements for the year ended 31 December 2021

11. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Accruals	500	500
	<u>500</u>	<u>500</u>

12. Analysis of Net Assets Between Funds

	General Funds	Designated Funds	Restricted Funds	Total Funds
Tangible Fixed Assets	947	-	-	947
Investments	-	-	-	-
Current Assets	32,810	-	-	32,810
Current Liabilities	(500)	-	-	(500)
Net Assets at 31st December 2021	<u>33,257</u>	<u>-</u>	<u>-</u>	<u>33,257</u>

13. Movements in Funds

	At 1 Jan 2021	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2021
	£	[Inc Gains]			£
Restricted Funds:	-	-	-	-	-
Total Restricted Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted Funds:					
General Funds	13,782	60,816	41,341	-	33,257
Total Unrestricted Funds	<u>13,782</u>	<u>60,816</u>	<u>41,341</u>	<u>-</u>	<u>33,257</u>
Total Funds	<u>13,782</u>	<u>60,816</u>	<u>41,341</u>	<u>-</u>	<u>33,257</u>

The Redeemed Christian Church of God- Jesus Pavilion
Income and Expenditure Account for the Year Ended 31 December 2021

	2021			2020	
	£	£	£	£	£
Income			60,816		41,968
LESS OVERHEADS					
Staff Costs					
Salary	6500			6630	
National Insurance	<u>-</u>		<u>-</u>		
		6,500		6,630	
Premises Costs					
Rent & Rates	<u>6,273</u>		<u>6,137</u>		
		6,273		6,137	
Bank Charges					
Bank Charges	<u>275</u>		<u>218</u>		
		275		218	
Administration					
Printing, Postage and Stationery	1,232		280		
Telephone and Internet Charges	2,373		1,807		
Training Expenses	420		600		
Equipment Hire	2,450		2,483		
Subscription	<u>652</u>		<u>421</u>		
		7,127		5,591	
Ministry					
Evangelism and Promotion	3,150		4,089		
Missions	1,800		2,900		
Events & Conferences	964		2,285		
Children Ministry	320		107		
Catering, Refreshments & Hospitality	940		480		
Gift to Charities & Visiting Ministries	1,100		600		
Donations & Love Gifts & Welfare	7,674		4,156		
Media Expenses	<u>820</u>		<u>1,144</u>		
		16,768		15,761	
Professional Fees					
Audit & Accountancy Fees	500		500		
Other Professional Fees	<u>1,729</u>		<u>500</u>		
		2,229		1,000	
Support Costs					
Hotel, Travel & Motor Expenses	485		200		
Depreciation	946		946		
Insurance	461		434		
Repair & Maintenance	50		-		
Sundry Expenses	<u>227</u>		<u>16</u>		
		2,169		1,596	
			(41,341)		(36,933)
Surplus/(Deficit for the year)			19,475		5,035
Surplus brought forward			13,782		8,747
Surplus carried forward			33,257		13,782

This page does not form part of the statutory accounts.