

RCCG The Covenant Assembly Trustee Report 2020-2021

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We had barely settled into our new place of worship – Victory Academy – when the global pandemic led to a lockdown. As we were unable to meet physically, we moved to using video conferencing for all our worship services. It was a big challenge for us in adapting to virtual mode of worship; however, it also presented opportunities in strengthening our midweek events such as house fellowships and prayer services as attendance increased.

We made huge savings due to not having to pay rent for the duration of the lockdown. This was offset by having to support a quite a few families through the challenging period of furloughs and job redundancies. We ensured no family within the church, or without that we knew of, lacked for the basic necessities.

Our program of supporting children and youth in our community in developing their musical talent continued albeit through online video conference. We currently sponsor 12 children between ages 8 and 14.

The Church vision of praying and fasting by the leaders for the National and local government as well as our community was pursued with vigour in the cause of the year in review.

We continued to support the vision of RCCG by providing financial and manpower support to programmes such as Festival of Life, School of Disciples, Central office and the Area.

We also continue to support our community by contributing to the food bank and meeting the needs of any members of the local community who may seek our support. Furthermore, we continue to sponsor some disadvantaged children across the world through Compassion UK.

Future Developments

We will continue to support families affected by the pandemic by providing financial and material assistance in line with our policy on Giving.

We will continue to invest in our Youth by supporting them to be able to attend the Newday Camp. We will also invest in training for volunteers of the Children and Youth Churches.

We will take opportunities that arise to engage with our local community and will be investing some resources into community projects in line with our mandate.

REGISTERED CHARITY NUMBER: 1114041

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
REDEEMED CHRISTIAN CHURCH OF GOD - THE COVENANT ASSEMBLY

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021**

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REDEEMED CHRISTIAN CHURCH OF GOD – THE COVENANT ASSEMBLY

TRUSTEES REPORT for the Year Ended 31 March 2021

The Trustees present their report and the unaudited financial statements for the year ended 31 March 2021.

Reference and Administrative Information

Charity Name : Redeemed Christian Church of God – The Covenant Assembly

Charity registration number : 1114041

Registered Office
and operational address : 1 Eden Avenue
Chatham
ME5 0HN

Trustees

Pastor Stephen Temitope Bello
Deacon Adebawale Ojedokun
Mr Adefoluso Adetoba
Deaconess Blessing Adeyemi
Pastor Gideon Sappor (resigned 1.5.21)
Mr Kolade Duduyemi
Mr Olu Adeniran

Accountants

Hilary Adams Ltd
Chartered Accountants
158 High Street
Herne Bay CT6 5NP

Bankers

HSBC plc

AIM AND PURPOSES

The Redeemed Christian Church of God (RCCG) 'The Covenant Assembly' is a Christian church which seeks to fulfil our purpose and calling as followers of Jesus Christ. Our main objective is to promote the gospel of our Lord Jesus Christ according to the doctrines and practices of the Redeemed Christian church of God worldwide. This we do in many ways as outlined in the report below. It is our belief that as we witness the love and blessings of God in our Christian community, we in turn are able to extend this to the larger society and draw others unto Jesus.

Objectives of the charity, principal activities and organization of our work

1. The furtherance of Christianity and the Christian education.
2. Provision of a suitable atmosphere where Christian principles can be taught and developed within our community.
3. Establishment of a church open to all nations and nationalities where the practical Christian virtues will be taught and experienced.

The main activity of the church over the past year includes Christian worship, training and seminars, outreach programs to increase awareness of Christianity and to spread the gospel of our Lord Jesus Christ.

The Church has also been involved in motivating members to develop fully their potential spiritually, mentally and physically.

The charity has a number of volunteers who assist in helping to achieve its objectives.

REDEEMED CHRISTIAN CHURCH OF GOD – THE COVENANT ASSEMBLY

TRUSTEES REPORT for the Year Ended 31 March 2021

Development activities and achievements in the year from April 2020 – March 2021

We give God all the glory for sustaining us through a tumultuous year for the entire world due to a global pandemic. It has been a year full of challenges but our God has remained faithful to us. Praise God!

We had barely settled into our new place of worship – Victory Academy – when the global pandemic led to a lockdown. As we were unable to meet physically, we moved to using video conferencing for all our worship services. It was a big challenge for us in adapting to virtual mode of worship; however, it also presented opportunities in strengthening our midweek events such as house fellowships and prayer services as attendance increased.

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Our program of supporting children and youth in our community in developing their musical talent continued albeit through online video conference. We currently sponsor 12 children between ages 8 and 14.

The Church vision of praying and fasting by the leaders for the National and local government as well as our community was pursued with vigour in the cause of the year in review.

We continued to support the vision of RCCG by providing financial and manpower support to programmes such as Festival of Life, School of Disciples, Central office and the Area.

We also continue to support our community by contributing to the food bank and meeting the needs of any members of the local community who may seek our support. Furthermore, we continue to sponsor some disadvantaged children across the world through Compassion UK.

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We will continue to invest in our Youth by supporting them to be able to attend the Newday Camp. We will also invest in training for volunteers of the Children and Youth Churches.

We will take opportunities that arise to engage with our local community and will be investing some resources into community projects in line with our mandate.

FINANCIAL REVIEW

The church made a surplus in the year of £23,546 (2020: deficit of £2,027) which, when added to the reserves brought forward, leaves reserves of £102,102 (2020: £78,556) to carry forward to next year. Of these funds £20,105 (2020: £20,105) is restricted and for the building fund.

POLICY STATEMENTS

Liquidity

It is the policy of the covenant Assembly to maintain unrestricted funds which are the free reserves of the charity at a level which equates to approximately four months unrestricted expenditure. This provides sufficient funds to cover management, administration, support costs and emergency expenditure that might arise from time to time. The unrestricted funds are maintained at this level as a result of significant reserves entrusted to the RCCG 'The Covenant Assembly'.

Risk Management

The Church liability insurance is reviewed on a regular basis.

The cash handling procedures set up a few years ago is felt to be adequate in collecting, recording and banking voluntary income.

REDEEMED CHRISTIAN CHURCH OF GOD – THE COVENANT ASSEMBLY

**TRUSTEES REPORT
for the Year Ended 31 March 2021**

Risk Management (continued)

Cheques are signed by at least two signatories at any one time.

Any potential hazards or issues which come to the attention of the leadership team of the RCCG 'The Covenant Assembly' are dealt with immediately.

An up to date Child protection policy to safeguard all children who attend our meetings is in place.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the provisions of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They 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.

Statement As To Disclosure Of Information To Accountants

So far as the trustees are aware, there is no relevant information of which the charity's accountants are unaware, and each trustee has taken all the steps that ought to have been taken as a trustee in order to make themselves aware of any relevant information and to establish that the charity's accountants are aware of that information.

Approved by the trustees and signed on their behalf by:

Pastor Stephen Temitope Bello

Date: 2022

THE REDEEMED CHRISTIAN CHURCH OF GOD - THE COVENANT ASSEMBLY

STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)
for the Year Ended 31 March 2021

| | Notes | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Total Funds 2021 £ | Total Funds 2020 £ |
|---|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Incoming resources: | | | | | |
| Voluntary income: | | | | | |
| Tithes, gifts and donations | | 41,791 | - | 41,791 | 35,762 |
| Investment income | | 41 | - | 41 | 153 |
| Activities for generating funds | | - | - | - | - |
| Incoming resources from charitable activities | | - | - | - | - |
| Total incoming resources | | <u>41,832</u> | <u>-</u> | <u>41,832</u> | <u>35,915</u> |
| Resources expended | | | | | |
| Costs of generating funds: | | | | | |
| Fundraising and publicity | | - | - | - | - |
| Charitable activities | | 18,286 | - | 18,286 | 37,942 |
| Total resources expended | 3 | <u>18,286</u> | <u>-</u> | <u>18,286</u> | <u>37,942</u> |
| STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES | | | | | |
| Net incoming resources before other recognised gains | | | | | |
| (net income for the year) | | 23,546 | - | 23,546 | (2,027) |
| Other recognised gains | | | | | |
| Gain on revaluation of investments | | - | - | - | - |
| Net movement in funds | | <u>23,546</u> | <u>-</u> | <u>23,546</u> | <u>(2,027)</u> |
| Total funds brought forward | | 58,451 | 20,105 | 78,556 | 80,583 |
| Total funds carried forward | 11 | <u>81,997</u> | <u>20,105</u> | <u>102,102</u> | <u>78,556</u> |

Movements in funds are disclosed in Note 11 to the financial statements.

The notes form part of these financial statements

REDEEMED CHRISTIAN CHURCH OF GOD - THE COVENANT ASSEMBLY

STATEMENT OF FINANCIAL POSITION
31 March 2021

| | Notes | 31.3.21 £ | £ | 31.3.20 £ | £ |
|--|-------|--------------|----------------|--------------|---------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 9 | | 500 | | 1,517 |
| CURRENT ASSETS | | | | | |
| Cash at bank | | 102,262 | | 78,024 | |
| CREDITORS | | | | | |
| Amounts falling due within one year | 10 | <u>660</u> | | <u>985</u> | |
| NET CURRENT ASSETS | | | <u>101,602</u> | | <u>77,039</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>102,102</u> | | <u>78,556</u> |
| RESERVES | | | | | |
| Restricted funds | | | | | |
| Building fund | | | 20,105 | | 20,105 |
| Unrestricted funds | | | | | |
| Income and expenditure account | | | <u>81,997</u> | | <u>58,451</u> |
| | 11 | | <u>102,102</u> | | <u>78,556</u> |

The charity is entitled to exemption from audit for the year ended 31 March 2021.

The members have not required the charity to obtain an audit of its financial statements for the year ended 31 March 2021.

The trustees acknowledge responsibilities for:

- (a) ensuring that the charity keeps accounting records which comply with the Charities Act and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of the Charities Act relating to financial statements, so far as applicable to the charity.

The financial statements were approved by the Board of Trustees on and were signed by:

.....
Pastor Stephen Temitope Bello
Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021

1. STATUTORY INFORMATION

Redeemed Christian Church of God is a charity registered in England and Wales. The charity's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Accounting convention

These financial statements have been prepared in accordance with the Charities Act 2011 (the Act) and the Statement of Recommended Practice (SORP). The financial statements have been prepared under the historical cost convention.

Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Turnover

Turnover represents gifts and donations received.

Tangible fixed assets

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

| | |
|-------------------------|--|
| Plant and machinery etc | - 50% on cost, 25% on cost and 20% on cost |
|-------------------------|--|

Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- 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.

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 categories of income:

- Gifts and donation are recognised when received;
- Investment income is included when receivable.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with both the costs of attracting the income and those of providing the facilities to generate the income.
- 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 audit fees and costs linked to the strategic management of the charity.

REDEEMED CHRISTIAN CHURCH OF GOD - THE COVENANT ASSEMBLY

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

3. TOTAL RESOURCES EXPENDED

| | Basis of allocation | Charitable activities | 2021 Total | 2020 Total |
|---|---------------------|-----------------------|---------------|---------------|
| | | £ | £ | £ |
| Costs directly allocated to activities | | | | |
| Donations & gifts | Direct | 8,484 | 8,484 | 9,605 |
| Motor expenses | Direct | - | - | 514 |
| Children & youth | Direct | 375 | 375 | 4,881 |
| Honorariums | Direct | 1,152 | 1,152 | 1,250 |
| Evangelism & special events | Direct | 880 | 880 | 3,303 |
| Choir | Direct | 300 | 300 | 4,967 |
| Subscriptions | Direct | 1,960 | 1,960 | 1,500 |
| Central office funding | Direct | - | - | 440 |
| Support costs allocated to activities | | | | |
| Rent & rates | Usage | 1,036 | 1,036 | 7,215 |
| Insurance | Usage | 339 | 339 | 326 |
| Light & heat | Usage | - | - | 126 |
| Communications | Usage | 543 | 543 | 919 |
| Sundry expenses | Usage | 176 | 176 | 253 |
| Accountancy | Usage | 660 | 660 | 660 |
| Software | Usage | 354 | 354 | 26 |
| Post and stationery | Usage | 334 | 334 | - |
| Professional fees | Usage | 304 | 304 | - |
| Bank charges | Usage | 372 | 372 | 595 |
| Depreciation | Usage | 1,017 | 1,017 | 1,362 |
| Total resources expended | | 18,286 | 18,286 | 37,942 |

REDEEMED CHRISTIAN CHURCH OF GOD - THE COVENANT ASSEMBLY

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

4. NET (OUTGOING)/INCOMING RESOURCES

The deficit is stated after charging:

| | 31.3.21 | 31.3.20 |
|--|--------------|--------------|
| | £ | £ |
| Depreciation - owned assets | <u>1,017</u> | <u>1,362</u> |
| (Profit)/Loss on disposal of assets | <u>-</u> | <u>-</u> |
| Trustees remuneration and other benefits etc | <u>-</u> | <u>-</u> |

5. EMPLOYEES AND DIRECTORS

The average number of employees during the year was nil (2020: nil).

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' Expenses

There were no trustees' expenses for the year ended 31 March 2021 nor for the year ended 31 March 2020.

7. DONATIONS

| | 31.3.21 | 31.3.20 |
|---------------------------|--------------|--------------|
| | £ | £ |
| World Evangelical Mission | 4,200 | 4,550 |
| Festival of life | - | 200 |
| Gifts and donations | <u>4,284</u> | <u>4,855</u> |
| | <u>8,484</u> | <u>9,605</u> |

8. TAXATION

Analysis of the tax charge

As a charity, Redeemed Christian Church Of God - The Covenant Assembly 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

| | Plant and machinery etc £ |
|-----------------------|------------------------------|
| COST | |
| At 1 April 2020 | |
| and 31 March 2021 | <u>22,452</u> |
| DEPRECIATION | |
| At 1 April 2020 | 20,935 |
| Charge for year | <u>1,017</u> |
| At 31 March 2020 | <u>21,952</u> |
| NET BOOK VALUE | |
| At 31 March 2021 | <u>500</u> |
| At 31 March 2020 | <u>1,517</u> |

REDEEMED CHRISTIAN CHURCH OF GOD - THE COVENANT ASSEMBLY

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.21 | 31.3.20 |
|-----------------|------------|------------|
| | £ | £ |
| Other creditors | <u>660</u> | <u>985</u> |

11. MOVEMENT IN FUNDS

| | At 1.4.20 | Net movement in funds | At 31.3.21 |
|--------------------------------|---------------|-----------------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| Income and expenditure account | 58,451 | 23,546 | 81,997 |
| Restricted Funds | | | |
| Building fund | 20,105 | - | 20,105 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>78,556</u> | <u>23,546</u> | <u>102,102</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|--------------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| Income and expenditure account | 41,832 | (18,286) | 23,546 |
| Restricted Funds | | | |
| Building fund | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>41,832</u> | <u>18,286</u> | <u>23,546</u> |

The building fund is for acquiring new premises either by lease, rent or purchase.

**CHARTERED ACCOUNTANTS' INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES
ON THE UNAUDITED FINANCIAL STATEMENTS OF
REDEEMED CHRISTIAN CHURCH OF GOD - THE COVENANT ASSEMBLY**

We report on the accounts of the Church for the year ended 31 March 2021, which are set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

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

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with 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 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

Hilary Adams Ltd
Chartered Accountants
158 High Street
Herne Bay
Kent
CT6 5NP

Date:.....

REDEEMED CHRISTIAN CHURCH OF GOD - THE COVENANT ASSEMBLY

**INCOME AND EXPENDITURE ACCOUNT
for the Year Ended 31 March 2021**

| | 2021 | | 2020 | |
|--|--------------|----------------|--------------|-----------------|
| | £ | £ | £ | £ |
| TURNOVER | | | | |
| Tithes & offerings | 36,562 | | 26,048 | |
| Gift Aid | 4,458 | | 4,894 | |
| Sundry donations | 454 | | 4,790 | |
| Thanksgiving | 317 | | 30 | |
| | | 41,791 | | 35,762 |
| OTHER INCOME | | | | |
| Interest receivable and similar income | | 41 | | 153 |
| | | 41,832 | | 35,915 |
| COST OF SALES | | | | |
| Motor expenses | - | | 514 | |
| Children & youth | 375 | | 4,881 | |
| Honorarium | 1,152 | | 1,250 | |
| Evangelism & special events | 880 | | 3,303 | |
| Subscriptions | 1,960 | | 1,500 | |
| Choir | 300 | | 4,967 | |
| Central office funding | - | | 440 | |
| | | (4,667) | | (16,855) |
| DEPRECIATION AND OTHER AMOUNTS WRITTEN OFF ASSETS | | | | |
| Depreciation of plant and machinery | 1,017 | | 1,362 | |
| Depreciation of computer equipment | - | | - | |
| | | (1,017) | | (1,362) |
| OTHER CHARGES | | | | |
| Premises expenses: | | | | |
| Rent | 1,036 | | 7,215 | |
| Light and heat | - | | 126 | |
| | 1,036 | | 7,341 | |
| General administration costs: | | | | |
| Software & maintenance | 354 | | 26 | |
| Insurance | 339 | | 326 | |

...CONTINUED

REDEEMED CHRISTIAN CHURCH OF GOD - THE COVENANT ASSEMBLY

INCOME AND EXPENDITURE ACCOUNT
for the Year Ended 31 March 2021

| | | |
|------------------------------|-----------------|-----------------|
| Post and stationery | 334 | - |
| Communications | 543 | 919 |
| Accountancy fees | 660 | 660 |
| Professional fees | 304 | - |
| Bank charges | 372 | 595 |
| Donations & gifts | 8,484 | 9,605 |
| Sundry expenses | <u>176</u> | <u>253</u> |
| | 11,566 | 12,384 |
| | <u>(12,602)</u> | <u>(19,725)</u> |
| NET SURPLUS/(DEFICIT) | <u>23,546</u> | <u>(2,027)</u> |

RCCG The Covenant Assembly Trustee Report 2020-2021

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Future Developments

We will continue to support families affected by the pandemic by providing financial and material assistance in line with our policy on Giving.

We will continue to invest in our Youth by supporting them to be able to attend the Newday Camp. We will also invest in training for volunteers of the Children and Youth Churches.

We will take opportunities that arise to engage with our local community and will be investing some resources into community projects in line with our mandate.