

RCCG New Wine Assembly

Report and Accounts

31 March 2021

Company Registration Number - 07321892

Charity Registration Number is -1124611

RCCG NEW WINE ASSEMBLY

Report and accounts for the year ended 31 March 2021

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RCCG New Wine Assembly

Company Registration Number - 07321892

Trustees/Directors' annual report for the year ended 31 March 2021

The trustees/directors present their report and accounts for the year ended 31 March 2021, which also comprises the directors' report required by the Companies Act 2006.

Reference and administrative details

The legal name of the charity is:- RCCG New Wine Assembly.

The charity is also known by its operating name, The Redeemed Christian Church of God, New Wine Assembly.

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1124611.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 21 July 2010

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Unit 2 & 3, 51 - 57

High Street South, East Ham

London, E6 6EJ

Telephone +44 2084707080

Email Address newwineassemblyuk@gmail.com

Web address www.rccgnewwineassembly.org.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The trustees/directors in office on the date the report was approved were:-

Dr Remi Odedoyin

Mr Samson Oyerokun

Ranti Alade

RCCG New Wine Assembly

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Trustees/Directors' annual report for the year ended 31 March 2021

The purposes of the charity as set out in its governing document.

The objects of the charity are:

1. The advancement of the Christian religion worldwide; and
2. The relief of poverty.

It pursues these objects by the operation of a Christian worship centre at a facility located at Units 2 & 3, 51-57 High Street South, East Ham. E6 6EJ. It also organises special training and mentoring activities for the unemployed, people planning to start their own businesses and runs general information centre for the public.

It also embarks on activities to support the most vulnerable members of the community by organising community outreach programmes like training, counselling and mentoring the unemployed, the migrants and asylum seekers and general members of community who might be in need of such help.

The main activities undertaken in relation to those purposes during the year.

Significant activities that contributed to the achievement of these objectives were:

1. Events organised during the year to promote the Christian faith were mainly. We were still able to conduct special prayers, bible studies, and counselling.
2. Our greatest impact is support we were able to give to the victims of COVID-19. In fact, our activities during the peak of the pandemic help to raise the profile of the charity in the local community. We were able to open three times a week to supply food both hot meal and dry foods for the family. Our volunteers and staff were there attending to diverse needs of people. The homeless, the immigrants and asylum seekers, the bereaved families, the victims of domestic abuse and violent, the people who lost their employment and many more were well supported. In the case where we have no facility or resources to help, we referred them to where they can get help. To reach wider audience, we also conducted training and enlightenment especial on Covid-19 vaccine virtually and through social media.
3. Specific activities for relief of poverty are in the areas of training and mentoring of the unemployed to get job or start their own businesses. Some spaces in the building were partitioned and converted into training rooms with laptops connected to fast internet.

The charity's strategies for achieving its aims and objectives in the future.

The charity aims at building on its current achievement in effectively spreading the ethos, love and hope that Christian faith offers. It also aims at building upon its current efforts of community involvement, in its bid to make our community and the larger world a better place for all.

How the activities undertaken during the year contributed to the achievement of the aims and objectives.

The trustees are pleased to report that the church continued to be successful spiritually by ministering to many people in prayer and welfare. The church has improved in membership strength and is increasingly reaching out to the community.

The contribution of volunteers during the year.

The church is grateful for the commitment and efforts of its volunteers and staff who are involved in services provision. The church has over 30 volunteers before the outbreak of COVID-19, but because of the lockdown, the volunteers came down to 20. For the first time, we employed three staff who are working mainly on our community outreach programmes. The volunteers and the staff were highly committed; hence we were able to make great impact during the year

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Trustees/Directors' annual report for the year ended 31 March 2021

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the year.

Grants are made to other charitable bodies. The church supports missionary organisations such as the Festival of Life and the World Evangelism Mission, and other missions and projects within and outside the UK. The church also provides support to members of the congregation (at the discretion of the trustees) who are in need.

The main achievements and performance of the charity during the year.

The trustees are pleased to report that the church continued to be successful spiritually by ministering to many people in prayer and welfare. The church has improved in membership strength and is increasingly reaching out to the community.

Fundraising activities during the year.

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. There have been no other fundraising activities.

The significant charitable activities undertaken in the year.

During the COVID-19 pandemic lockdown, we distributed raw and cooked food to the community regularly. The church supported the bereaved families, people on quarantine, visitors who are stranded in the country because they could not get flight back to their countries, victims of domestic violent, migrants, foreign students and asylum seekers especially those who not entitled to government relieved packages, and many other members of our community who became vulnerable because of covid-19 pandemic.

The methods used to recruit and appoint new charity trustees.

New trustees are elected 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 given an introduction to the activities of the charity by the existing Board.

The policies and procedures for the induction and training of trustees.

Existing trustees are provided with training as and when required.

The charity's organisational structure.

The board of trustees is headed by a Chairman, the Secretary to the trust and a financial administrator. The charity employed three staff to compliment the efforts of the volunteer workers. The trustees are responsible for making all decisions regarding allocation of fund and activities.

The charity's relationships with related parties.

RCCG New Wine Assembly is a parish of The Redeemed Christian Church of God - a network comprising parishes all over the world. There is an agreement for common purposes entered into by RCCG New Wine Assembly with The Redeemed Christian Church of God which documents this relationship.

Bankers	Lloyds TSB 11 Station Parade Barking Essex IG11 8ED
Accountants	Crownwise Consult Ltd 1A Town Square Erith Kent DA8 1RE

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Trustees/Directors' annual report for the year ended 31 March 2021

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	29,571	(2,506)
Unrestricted Revenue Funds available for the general purposes of the charity	25,162	24,714
Restricted Revenue Funds	29,123	-
Total Funds	54,285	24,714

Financial review of the position at the reporting date, 31 March 2021 .

During the year, income of £153,866 (£74,101 in 2020) was received as voluntary donations and grants. The net movement in funds for the period, as shown in the statement of financial activities, for the period was a surplus of £29,571 (deficit of £2506 in 2020).

The value of the RCCG New Wine Assembly's net assets at 31st March 2021 is £54,285 (was £24,714 in 2020).

The major risks to which the charity is exposed and reviews and systems to mitigate them.

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 systems are in place to mitigate against exposures to the major risks.

Details of the independent examiner

Niyi Zaccheus
Chartered Certified Accountant
1A Town Square
Erith
Kent
DA8 1RE

RCCG New Wine Assembly

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Trustees/Directors' annual report for the year ended 31 March 2021

Statement of the trustees/directors' responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the trustees/directors determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the board of trustees/directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees/directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The trustees/directors are also responsible for the contents of the Trustees/Directors' report, and the accountant preparing the accounts has no responsibilities in relation to the trustees/directors' report.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 8 to 11.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 22 June 2021.



Dr Remi Odedoyin
Director and Trustee

RCCG NEW WINE ASSEMBLEY

Report of the independent examiner to the trustees of the charitable company on the accounts for the year ended 31 March 2021

I report to the trustees on my examination of the financial statements of the charitable company on pages 8 to 20 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of the trustees and the independent examiner and the basis of the report

As described on page 4 and 5, you the charity's trustees, who are also the directors of the company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all

RCCG NEW WINE ASSEMBLEY

Report of the independent examiner to the trustees of the charitable company on the accounts for the year ended 31 March 2021

Independent examiner's statement, report and opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination and can confirm that The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006.

This is a report in respect of an examination carried out under section 145 of the Act and in accordance with directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable; and and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect that accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a true and fair view, which is not a matter considered as part of an independent examination;

the financial statements have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Niyi Zaccheus - Independent examiner
Chartered Certified Accountant
1A Town Square
Erith
Kent
DA8 1RE

This report was signed on 24 June 2021.

RCCG New Wine Assembly - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2021, as required by the Companies Act 2006)

	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2021	2021	2021	2020
	£	£	£	£
Income & Endowments from:				
Donations & Legacies	63,703	90,163	153,866	74,101
Expenditure on:				
Charitable activities	61,619	61,040	122,659	76,291
Other	1,636	-	1,636	316
Total expenditure	63,225	61,040	124,295	76,607
Net income for the year	448	29,123	29,571	(2,506)
Net income after transfers	448	29,123	29,571	(2,506)
Net movement in funds	448	29,123	29,571	(2,506)
Reconciliation of funds:-				
Total funds brought forward	24,714	-	24,714	27,220
Total funds carried forward	25,162	29,123	54,285	24,714

A separate statement of total recognised gains and losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required.

All activities derive from continuing operations.

The notes attached on pages 12 to 20 form an integral part of these accounts.

RCCG New Wine Assembly - Statement of Financial Activities for the year ended 31 March 2021

RCCG New Wine Assembly - Resources applied in the year ended 31 March 2021 towards fixed assets for charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	29,571	(2,506)
Resources applied on functional fixed assets	(13,890)	(1,198)
Other applications of funds	-	-
Net resources available to fund charitable activities	15,681	(3,704)

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Last year Total funds 2020 £
Accumulated funds brought forward	24,714	-	24,714	27,220
Recognised gains and losses before transfers	448	29,123	29,571	(2,506)
	25,162	29,123	54,285	24,714
Closing revenue funds	25,162	29,123	54,285	24,714

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	25,162	29,123	54,285	24,714

The notes attached on pages 12 to 20 form an integral part of these accounts.

RCCG New Wine Assembly - Statement of Financial Activities for the year ended 31 March 2021

**RCCG New Wine Assembly
Income and Expenditure Account for the year ended 31 March 2021 as required by the
Companies Act 2006**

	2021 £	2020 £
<i>Income</i>		
Income from operations	153,866	74,101
Investment income		
Gross income in the year before exceptional items	153,866	74,101
Gross income in the year including exceptional items	153,866	74,101
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	114,523	67,779
Depreciation and amortisation	7,536	8,262
Governance costs	600	250
Other expenditure	1,636	632
Total expenditure in the year	124,295	76,923
Net income before tax in the financial year	29,571	(2,822)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	29,571	(2,822)
Retained surplus for the financial year	29,571	(2,822)

All activities derive from continuing operations.

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 20 form an integral part of these accounts.

RCCG New Wine Assembly - Balance sheet as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	6	12,380	6,026
Current assets			
Debtors	7	22,374	15,345
Cash at bank and in hand		48,782	11,444
Total current assets		<u>71,156</u>	<u>26,789</u>
Creditors: amounts falling due within one year	8	<u>(13,525)</u>	<u>(8,101)</u>
Net current assets		57,630	18,688
		<u>70,010</u>	<u>24,714</u>
Net assets			
Creditors: amounts falling due after more than one year	9	(15,725)	-
The total net assets of the charity		<u>54,285</u>	<u>24,714</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-


Restricted funds			
Restricted revenue funds	11	29,123	-
		29,123	-
Unrestricted funds			
Unrestricted revenue funds	11	25,162	24,714
		25,162	24,714
Designated funds			
Total charity funds		<u>54,285</u>	<u>24,714</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.


 Dr Remi Odedoyin

Director and Trustee

Approved by the board of trustees on 22 June 2021

The notes attached on pages 12 to 20 form an integral part of these accounts.

RCCG New Wine Assembly

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

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Notes to the Accounts for the year ended 31 March 2021

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 4.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2 Liability to taxation

The trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of financial activities.

RCCG New Wine Assembly

Notes to the Accounts for the year ended 31 March 2021

3 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	7,536	8,262

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 30 volunteers who donated 496 hours of their time stewarding events. Other volunteers undertook 40 hours of mailings and distributions and two specialist volunteers with DBS checks, spent 475 hours a year supporting the weekly children's and young people's writing groups. It is estimated that without the help of volunteers, the charity would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of financial activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

5 Staff costs and emoluments

<i>Salary costs</i>	2021	2020
	£	£
Gross salaries excluding trustees and key management personnel	18,759	-
Total salaries, wages and related costs	18,759	-

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

Remuneration and payments to trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Tangible fixed assets

<i>Current Year</i>	Church refurbishment	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	33,762	23,893	4,300	61,955
Additions	-	13,890	-	13,890
At 31 March 2021	33,762	37,783	4,300	75,845
Depreciation				
At 1 April 2020	29,708	21,922	4,299	55,929
Charge for the year	4,053	3,483	-	7,563
At 31 March 2021	33,761	25,405	4,299	63,465
Net book value				
At 31 March 2021	1	12,378	1	12,380
At 31 March 2020	4,054	1,971	1	6,026

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Notes to the Accounts for the year ended 31 March 2021

7 Debtors

	2021	2020
	£	£
Trade debtors	215	-
Prepayments and accrued income	5,566	-
Other debtors	16,593	15,345
	22,374	15,345

8 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	2,775	-
Accruals	10,750	250
Other creditors	-	7,851
	13,525	8,101

9 Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank loans and overdrafts	15,725	-

10 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	12,380	-	-	12,380
Current assets	42,033	-	29,123	71,156
Current liabilities	(13,525)	-	-	(13,525)
Long term liabilities	(15,725)	-	-	(15,725)
	25,162	-	29,123	54,285

At 1 April 2020	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	6,026	-	-	6,026
Current assets	26,789	-	-	26,789
Current liabilities	(8,101)	-	-	(8,101)
	24,714	-	-	24,714

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Notes to the Accounts for the year ended 31 March 2021

11 Change in total funds over the year as shown in Note 10 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 12 £	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	24,714	448	-	25,162
Total unrestricted and designated funds	24,714	448	-	25,162
Restricted funds:-				
Grants - CRT/ Love your neighbour	-	29,123	-	29,123
Total restricted funds	-	29,123	-	29,123
Total charity funds	24,714	29,571	-	54,285

12 Analysis of movements in funds over the year as shown in Note 11

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	63,703	(63,255)	-	448
Restricted funds:-				
Grants - City Bridge Trust/National Lottery	25,000	(25,000)	-	-
Grants - National Lottery	35,000	(35,000)	-	-
CRT/ Love your neighbour	29,123	-	-	29,123
Tesco	500	(500)	-	-
Newham	540	(540)	-	-
	153,866	124,295	-	29,571

13 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted revenue funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

City of London

The fund was received from City Bridge Trust to help our community cope with food crisis and recover from COVID-19 pandemic over a six month period.

National Lottery

The fund was received to support our community cope with job losses, bereavements, domestic violent, mental problems and many issues arising from COVID-19 pandemic over a six month period. It was also help to boost our depleted charity reserves.

CRT/ Love your neighbour

This a matched funding received to support the charity efforts in helping our community cope with food crisis, debt services, training and helping people back to employment. The grants is for one year.

TESCO

The fund was received to prepare meal for our community during the early outbreak of Covid-

Newham

The grant is not Covid-19 related. This is a grant for organising community-based programme that bring people together.

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Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

14 Donations, grants and legacies

	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior Year Total funds 2020 £
Donations and gifts from individuals				
Tithe and offering	22,265	-	22,265	29,503
Thanksgiving	2,225	-	2,225	-
Gift aid	5,566	-	5,566	6,593
Building support	28,300	-	28,300	38,005
Total donations and gifts from individuals	58,356	-	58,356	74,101

	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior Year Total funds 2020 £
Revenue grants from government and public bodies				
NewHam	5,000	-	5,000	-
NewHam	-	540	540	-
National Lottery	-	35,000	35,000	-
City of London	-	25,000	25,000	-
BBL Interest	347	-	347	-
Total public sector revenue grants	5,347	60,540	65,887	-

	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior Year Total funds 2020 £
Revenue grants and donations from non public bodies				
CRT/Love your neighbour	-	29,123	29,123	-
TESCO	-	500	500	-
Total private sector revenue grants	-	29,623	29,623	-

Total Donations, grants and legacies				
Total Donations, Grants and Legacies	63,703	90,163	153,866	74,101

RCCG New Wine Assembly

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

15 Expenditure on charitable activities - Direct spending

<i>Current year</i>	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior Year Total funds
	2021	2021	2021	2020
	£	£	£	£
Pastor's salary	18,759	-	18,759	-
Travel and subsistence - Charitable activities	1,304	-	1,304	1,825
Outreach & publicity	532	-	532	3,960
Honorarium	250	-	250	946
Conferences	12	-	12	137
Entertainment	241	-	241	883
Training	125	-	125	12
Total direct spending	21,223	-	21,223	7,763

16 Expenditure on charitable activities- Grant funding of activities

<i>Current year</i>	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior Year Total funds
	2021	2021	2021	2020
	£	£	£	£
Grants made to individuals	2,723	-	2,723	16,494
Grants made to organisations	1,114	-	1,114	2,614
Others	-	-	-	215
Covid-19 responses	5,197	46,089	51,286	-
Total grantmaking costs	9,034	46,089	55,123	19,323

In addition to the £46,089 Covid-19 responses (Unrestricted), £11,000 (from National Lottery £5,000 and CRT/Love Your Neighbour £6,000) being a share of the rent for the space used for food storage, kitchen space, training rooms is related. If not for the pandemic, the space would have been used for something else. The total Covid-19 responses (Unrestricted) for the period is £57,089.00.

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Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

17 Support costs for charitable activities

<i>Current year</i>	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior Year Total funds
	2021	2021	2021	2020
	£	£	£	£
<i>Premises expenses</i>				
Rent payable under operating leases	20,049	14,951	35,000	35,000
Light heat and power	714	-	714	788
Premises repairs, renewals and maintenance	500	-	500	1,132
Property insurance	-	-	-	2,270
<i>Administrative overheads</i>				
Telephone, fax and internet	252	-	252	1,321
Stationery and printing	8	-	8	-
Equipment, repairs, expenses and maintenance	494	-	494	-
Office supplies	174	-	174	182
Insurance	1,035	-	1,035	-
<i>Financial costs</i>				
Depreciation & amortisation	7,536	-	7,536	8,262
Support costs before reallocation	30,762	14,951	45,813	48,955
Total support costs - Current year	30,762	14,951	45,813	48,955

The basis of allocation of costs between activities is described under accounting policies

18 Other Expenditure - Governance costs

<i>Current year</i>	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior Year Total funds
	2021	2021	2021	2020
	£	£	£	£
Independent examiner's fees	600	-	600	250
Total governance costs	600	-	600	250

All the expenditure in the prior year was unrestricted.

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Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

19 Total charitable expenditure

	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior Year Total funds
<i>Current year</i>	2021	2021	2021	2020
	£	£	£	£
Total direct spending	21,223	-	26,420	7,763
Total grantmaking costs	9,034	46,089	55,123	19,323
Total support costs	30,762	14,951	45,713	48,955
Total Governance costs	600	-	600	250
Total charitable expenditure	61,619	61,040	122,659	76,291

All the expenditure in the prior year was unrestricted.

	Prior Year Unrestricted funds	Prior Year Restricted funds	Prior Year Total funds
<i>Prior Year</i>	2020	2020	2020
	£	£	£
Total direct spending	7,763	-	7,763
Total grantmaking costs	19,323	-	19,323
Total support costs	48,955	-	48,955
Total Governance costs	250	-	250
Total charitable expenditure	76,291	-	76,291

20 Other trading expenditure unrelated to fundraising or charitable activities

	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior Year Total funds
	2021	2021	2021	2020
	£	£	£	£
Bank charges	206	-	206	316
Telephone	1,083	-	1,083	-
Interest paid - BBL	347	-	347	-
Non charity expenditure	1,636	-	1,636	316