

Redeemed Christian Church of God, Jesus Christ Assembly, Bath, UK

Reports and Financial Statements

Status: Registered charitable organisation since 8th September 2008

Trustees and Management Committee

Blessing Mutandwa (Chair)

Nkechi Ejeko (Treasurer)

Sandra Simbeye

Teclar Gomera

Registered office address

59a Queens Road, Keynsham, Bristol, BS31 2NQ

Registered charity number	1125740
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Bankers	Barclays
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	HSBC
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THE REDEEMED CHRISTIAN CHURCH OF GOD, JESUS CHRIST ASSEMBLY, BATH: **2022** CHARITY COMMISSION END OF YEAR STATEMENT.

We thank God, who has been merciful, gracious, and faithful to His church, The Redeemed Christian Church of God, Jesus Christ Assembly. 2022 has truly been an exciting and fruitful year for the church.

We have had a lot of testimonies within the year. We take attendance each week and recorded a total of 926 throughout the year with 25 newcomers. The church has grown in numbers, and most givers have willingly set up direct debits and give online. A few members give directly in the church during Sunday services. Most members are very committed, and they do give regularly. We have had such a growth in children's Sunday school that we needed a bigger classroom and additional teachers.

On operational basis, the church meets every Sunday afternoon for church service, for night vigils, every 3rd Friday of the month, midweek bible study, every Wednesday and morning prayers every Sunday, and this is all via Zoom. RCCG, Jesus Christ Assembly, also organises tea and coffee and light refreshments for the parishioners on Sundays after church service, which is really a good way of people communing and getting to know each other better. There were two Sunday services that were held online throughout the year. One in the month of October due to the Bath Half Marathon road closures, which made it difficult for people to travel to the church venue and secondly on Christmas day.

On the other hand, Amazing Grace, which happens to be our church outreach to our community and mostly propels the support of the homeless, donating to YMCA, donating food to food bank, clothing the homeless in Bath city and its environs, providing toiletries and clothing's to homeless people in Bath, and many more, has done exceedingly well. This year Amazing Grace worked on getting into partnership with Loop Run, which is a responsive division and a part of an independent social enterprise, which helps churches and community groups with sustainable resources. In December, Amazing Grace also managed to do a Christmas Outreach, whereby food hampers were given to families in Bath.

Evangelism is our joy. The church goes into the city centre of Bath, every 2nd Sunday of the month for evangelism, where we take joy in reaching out and minister the good news of our Lord Jesus Christ, our Saviour to everyone who has a heart to engage with us. This has been very a wonderful time for the church.

The Youth ministry is waxing stronger and stronger, as always, the leadership is doing an awesome and marvellous work. The church members arranged to do an outreach and attended the Bath Spa University and Bath University Student Fares. The outcome was highly encouraging, and the youth department held a Special Sunday Welcome day for the youth who were just joining us for services and most of them were students. Our youth also attended the Youth retreat in April, which was held in Quinta, which was held for 3 days, and many testimonies came out that retreat journey.

In October, the church managed to do an exchange of the old church bus, and upgraded to a new church bus, which has continued to enable us to reach more people, convey members to church, do more outreach work and

We thank God for His mercy and grace. We thank our God for were He Has taken us from and to where He is taking us to, and we are utmost grateful for being alive.



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name

Redeemed Christian Church of God Jesus Christ Assembly, Bath

On accounts for the year ended

2022

Charity no (if any)

1125740

Set out on pages

6 onwards

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of CIMA

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's 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 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 my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:		Date:	
Name:	Princess Nyasha Tondoro		
Relevant professional qualification(s) or body (if any):	CIMA		
Address:	17 Singers Knoll, Frome, Somerset, BA11 1GJ		

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
	F01	F02	F03	F04	F05
Income (Note 3)					
Income and endowments from:					
Donations and legacies	60166		-	60166	119786
Charitable activities		-	-	0	0
Other trading activities	-	-	-	0	0
Investments	-	-	-	0	0
Separate material item of income	0	-	-	0	0
Other	0	-	-	0	0
Total	60166	0	-	60166	119786
Expenditure (Notes 4)					
Expenditure on:					
Raising funds	-	-	-	0	0
Charitable activities	4838	-	-	4838	30767
Separate material expense item				0	3875
Other	18125	-	-	18125	0
Total	22963	-	-	22963	34642
Net income/(expenditure) before tax for the reporting period				0	0
	37202		-	37202	85144
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)					
	37202	0	-	37202	85144
Net gains/(losses) on					
Investments	-	-	-	0	0
Net income/(expenditure)					
	37202		0	37202	85144
Extraordinary items					
	-	-	-	-	-
Transfers between funds					
	-	-	-	0	0
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use					
	-	-	-	0	0
Other gains/(losses)					
	-	-	-	0	0
Net movement in funds					
	37202		-	37202	85144
Reconciliation of funds:					
Total funds brought forward	260896	14504	-	275400	175752
Total funds carried forward					
	298098	14504	-	328172	260896

Section B Balance sheet

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£	£	£	£	£
	F01	F02	F03	F04	F05
Fixed assets					
Intangible assets	-	-	-	0	0
Tangible assets (Note 12)	255440	-	-	255440	241695
Heritage assets	-	-	-	0	0
				0	0
Investments	-	-	-	0	0
Total fixed assets	255440	-	-	255440	241695
Current assets					
Stocks	-	-	-	0	0
Debtors (Note 15)	0	-	-	0	0
Investments	-	-	-	0	0
Cash at bank and in hand (Note 18)	58158	15174	-	73332	60813
Total current assets	58158	15174	-	73332	60,813
				0	0
Creditors: amounts falling due within one year (Note 16)	600	-	-	600	5031
Net current assets/(liabilities)	57558	15174	-	72732	55782
Total assets less current liabilities	312998	15174	-	328172	297477
Creditors: amounts falling due after one year					
	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	312998	15174	-	328172	281857
Funds of the Charity					
Endowment funds	-			-	-
Restricted income funds (Note 20)		15174		15174	15174
Unrestricted funds	312998		-	312998	266683
Revaluation reserve				-	-
Fair value reserve					
Total funds	312998	15174	-	328172	281857

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees on behalf of all the trustees

Print Name	Date of approval dd/mm/yyyy

Section C Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting			
These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.			
The accounts have been prepared in accordance with:			
• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014	
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)	
• and with the Charities Act 2011.			
The charity constitutes a public benefit entity as defined by FRS 102.*			
* -Tick as appropriate			
1.2 Going concern			
<i>If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:</i>			
An explanation as to those factors that support the conclusion that the charity is a going concern;		Activities have continued as expected and membership has grown.	
Disclosure of any uncertainties that make the going concern assumption doubtful;		Not Applicable	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.		Not Applicable	
The accounts present a true and fair view and no changes have been made to the accounting policies adopted in the notes.			

Note 2 Accounting policies

2.2 INCOME

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when:			
	<input checked="" type="checkbox"/> the charity becomes entitled to the resources;			
	<input checked="" type="checkbox"/> it is more likely than not that the trustees will receive the resources;	Yes*	No*	N/a*
	<input checked="" type="checkbox"/> the monetary value can be measured with sufficient reliability.	<input checked="" type="checkbox"/>		

Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>		

Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
		<input checked="" type="checkbox"/>

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
		<input checked="" type="checkbox"/>

Government grants	The charity has received government grants in the reporting period	Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>		

Contractual income and performance related grants	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/a*
				✓
Donated goods	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/a*
				✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
✓		

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

✓		
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Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

		✓
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Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

		✓
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Support costs

The charity has incurred expenditure on support costs.

		✓
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Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

✓		
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Income from interest, royalties and dividends This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

✓		
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Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

		✓
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Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

		✓
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Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

		✓
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EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

		✓
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Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			
Redundancy cost	The charity made no redundancy payments during the reporting period.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Heritage assets	<p>The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.</p> <p>They are valued at cost.</p>
Investments	<p>Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.</p> <p>Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments</p>
Stocks and work in progress	<p>Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value</p> <p>Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.</p> <p>Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.</p>
Debtors	<p>Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.</p>

Note 5 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year	Last year
	£	£
Independent examiner's fees	600	600
Assurance services other than independent examination		
Tax advisory fees		

Note 6 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year	Last year
Extraordinary item 1	The one employee present at the beginning of the year is no longer employed and has not been replaced.	£16293	£20662
		£	£

Note 7 Paid employees

Please complete this note if the charity has any employees

Staff Costs

	This year	Last year
	£	£
Salaries and wages	12195	14905
Social security costs	3047	4497
Pension costs (defined contribution pension plan)	1050	1260
Other employee benefits		
Total	16293	20662

Total staff costs

Band	Number of employees
£60,000 to £69,999	0
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28

£12195

Note 8 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year		229678	13826	1339	244843
Additions			29994		29994
Revaluations		-	-	-	0
Disposals		-	-12000	-	-12000
Transfers		-	-	-	0
At end of the year		229678	31820	1339	262837

RB	RB	RB	RB	RB	Straight Line ("SL") or Reducing Balance ("RB")
	0.5%	20%	20%		

At the beginning of the year	-	1148.39	6747	267.8	8163
Disposals	-	-	-5856	-	-5856
Charge	0	1143	6186	214	7542
At end of the year	-	2291	7077	482	9850

Net book value at the beginning of the year	-	228530	7079	1071	236680
Net book value at the end of the year	-	229839	24743	857	255440

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income		
Other debtors		
Total		

Note 12 Creditors and accruals

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors			-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	600	600	-	-
Taxation and social security			-	-
Other creditors	-	-	-	-
Total	600	600	-	-

Note 13 Other disclosures for debtors, creditors and other basic financial instruments

Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

Notes 14 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	73332	60813
Other	-	-
Total	73332	60813

Note 15 Fair value of assets and liabilities

15.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Risk is minimal as the arrangement states debt should be repaid within a year. Loans are only granted to members who are individuals that have established a long standing relationship with the church. All loans are considered by the charity Treasurer who acts as a check before funds are released.

Note 16 Charity funds

16.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
Building Fund	R	Funds raised will go towards the purchase of a building for congregational worship and community outreach.	15174		-	-	-	15174
Church bus fund	R	The fund is for the purchasing of a bus to enable convenient transporting of members to services and national outreach events						0
Unrestricted funds	UR	Funds are used for the operational activities of the church such as salary costs for the the Pastor. These funds will also go towards the purchase of the building.	260896	72165	-22963		-	310098
Other funds (balancing figure)				2900				2900
	N/a	N/a	0	-	-	-	-	0
Total Funds as per balance sheet			276070	75065	-22963	0	0	328172

No*

