

The Redeemed Christian Church of God (RCCG) Testimony Assembly

Report and Accounts

30 September 2021

Charity Registration Number : 1129306

The Redeemed Christian Church of God (RCCG) Testimony Assembly
Report and accounts for the year ended 30 September 2021

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The Redeemed Christian Church of God (RCCG) Testimony Assembly

Trustees' Annual Report for the year ended 30 September 2021

The Trustees present their Report and Accounts for the year ended 30 September 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Redeemed Christian Church of God (RCCG) Testimony Assembly.

The charity is also known by its operating name, RCCG Testimony Assembly

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1129306.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

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.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the

219 Beam Avenue
Dagenham
RM10 9BP
Telephone: 07939265699
Email Address rccgtestimonyassembly@yahoo.com

The charity purses its objectives by operation of a centre for christian worship at RCCG Testimony Assembly Apogee Studios Unit 17 Bryant industrial estate. Bryant avenue Gallows coner Harold hill RM3 0BY

The Trustees in office on the date the report was approved were:-

Edison Erharuyi
Pastor Elizabeth Tejumade Oyerokun
Elder Henry Adeyinka Somoye

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

The Redeemed Christian Church of God (RCCG) Testimony Assembly

Trustees' Annual Report for the year ended 30 September 2021

Objects and activities of the charity

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

- 1) The advancement of Christian religion worldwide and.
- 2) The relief of poverty worldwide

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

The process of development, planning and implementation have continued in the last year during which the church has been successful spiritually in ministering to the needs of different kinds of people and training the church members to deal with various community members who may come into the church requiring any form of assistance. We have also been successful in helping people develop biblical principles that build up their self-esteem enabling them to fulfil their purpose and live a happy and productive life. We have within the year continued to introduce more programmes geared towards the development of the whole man.

Evangelism

Evangelism was carried out throughout the year, reaching out to those who were on the street as well as in residential homes, enlightening them of the love of Jesus that there is hope for them too if they will respond to His love. In addition to giving the homeless the word of God, our team also went with gifts to as many as possible. In the past number of them have responded positively to our invitation and attended our services.

Counselling

This was made available free of charge mainly by the pastor. Appointment to see the pastor are made either directly with him or through the church office. The meetings took place in the Church, during the week in addition to Sundays. We had a number of activities for the youth during the year which include seminars and workshops as well as counselling. They had some time to socialise too. We pray and preach the good news of salvation not only in London Borough of Havering, Barking and Dagenham but in many other parts of the UK.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

In determining how best to pursue these objectives the trustees have taken on board the charity commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for public benefit.

We have a number of community based vehicles of transformation that focus on assisting the disadvantaged and less well off in our local communities and overseas.

The charity donates to other organisations like World Evangelical Mission (WEM) that are better placed to further advance charitable causes. Our site is accessible to all when programmes are being run and events cater for people from all walks of life. We run Youths, Marriage Children's, Men & Women's base events.

The Redeemed Christian Church of God (RCCG) Testimony Assembly

Trustees' Annual Report for the year ended 30 September 2021

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

The Church aims, as part of fulfilling its main objectives, to create more facilities that will help develop the whole man, spiritually, mentally and physically. **RCCG Testimony Assembly** continues to advance towards the goal of proclaiming the Gospel in a manner that is relevant to the lives of families and individuals today. The church continues to work with the other organisations within and outside **London Borough of Havering** to improve the lives of people across age, gender, and nationalities, socioeconomic groups.

Plan for a permanent Place of Worship

The Charity is still searching for DI Property suitable to acquire for use as a permanent place of worship. This is to further enhance the ability to fully serve the community and improve the charity Public benefits activities in London borough of Havering in particular and UK as a whole.

The contribution of volunteers during the year.

The church is grateful for the efforts of its Volunteers who are involved in service provision, office work and administration. It is estimated that over 6,500 volunteer hours were provided during the period. If this is conservatively valued at £10.00 an hour, the volunteer effort amounts to over £65,000

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

Under the common purpose agreement, RCCG Testimony Assembly has agreed to make an annual contribution to RCCG (UK). In addition, the church supports missionary organisations such as the World Evangelical Mission. The church also provides support to members of the congregation (at the discretion of the trustees) who are in need.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The management of the church is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The policies and procedures for the induction and training of 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 and given an introduction to the activities of the charity by the existing board

The charity's organisational structure.

The church is organised so that the trustees meet regularly to manage its affairs. The Pastor in charge manages the day to day administration of the church

The Redeemed Christian Church of God (RCCG) Testimony Assembly

Trustees' Annual Report for the year ended 30 September 2021

How the charity makes decisions and how decisions are delegated.

The board of trustees is headed by a Chairman, the Secretary to the trust and a Financial administrator. All the present employees of the charity are voluntary workers. The trustees are responsible for making all decisions regarding allocation of fund and activities.

The charity as a part of a wider network.

Redeemed Christian Church of God ('RCCG') Testimony Assembly is a member of the Redeemed Christian Church of God (RCCG) – a network comprised of Churches all over the world.

The trustees' bankers and advisors

Bankers

Lloyds TSB
1-3 Market Place
Romford
RM1 3AA

Accountants

Datakap Bookkeepers & Accountants
147 Caxton Close
Hartley
DA3 7DP

Financial review

The charity's financial position at the end of the year ended 30 September 2021

The financial position of the charity at 30 September 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	11,006	3,103
Unrestricted Revenue Funds available for the general purposes of the charity	36,825	25,819
Total Unrestricted Funds	36,825	25,819
Restricted Revenue Funds	51,704	51,704
Total Restricted Funds	51,704	51,704
Total Funds	88,529	77,523

Financial review of the position at the reporting date, 30 September 2021 .

During the year, income of £38,690 (£43,175 in 2020) was mainly received as voluntary donations and government grant. The net movement in funds for the period, as shown in the statement of financial activities, for the period was £11,006 (£3,103 in 2020). The value of the The Redeemed Christian Church of God (RCCG) Testimony Assembly net assets as at 30 September 2020 is £88,529 (£77,523 in 2020)

The Redeemed Christian Church of God (RCCG) Testimony Assembly

Trustees' Annual Report for the year ended 30 September 2021

Details of The Independent Examiner

Oludolapo Kukoyi

Member of Institute of accountants & bookkeepers

147 Caxton Close

Hartley

Kent

DA3 7DP

The Redeemed Christian Church of God (RCCG) Testimony Assembly

Trustees' Annual Report for the year ended 30 September 2021

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of 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 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, charity law requires the Trustees, if they prepare accounts on an accruals basis, 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 Trustees are 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 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 regulations made under 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 10 June 2023.

Elder Henry Adeyinka Somoye
Trustee

Mrs Elizabeth T Oyerokun
Trustee

The Redeemed Christian Church of God (RCCG) Testimony Assembly

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 September 2021

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 18 for the year ended 30 September 2020 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 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with 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 Governing Document for the conducting of an audit. 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 charity and of the accounting systems employed by the charity 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 material matters.

The Redeemed Christian Church of God (RCCG) Testimony Assembly

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:-

This is a report in respect of an examination carried out under 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 that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with 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 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;

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.

Oludolapo Kukoyi - Independent Examiner

Institute of accountants & bookkeepers
147 Caxton Close
Hartley
Kent
DA3 7DP

This report was signed on 10 June 2023

The Redeemed Christian Church of God (RCCG) Testimony Assembly - Statement of Financial Activities for the year ended 30 September 2021

Statement of Financial Activities for the year ended 30 September 2021

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations & Legacies	38,683	-	38,683	43,175
Investments	7	-	7	-
Total income	38,690	-	38,690	43,175
Expenditure on:				
Charitable activities	27,684	-	27,684	40,072
Total expenditure	27,684	-	27,684	40,072
Net income for the year	11,006	-	11,006	3,103
Net movement in funds	11,006	-	11,006	3,103
Reconciliation of funds:-				
Total funds brought forward	25,819	51,704	77,523	74,420
Total funds carried forward	36,825	51,704	88,529	77,523

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

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 Redeemed Christian Church of God (RCCG) Testimony Assembly - Resources applied in the year ended 30 September 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	11,006	3,103
Resources applied on functional fixed assets	(1,090)	(2,491)
Net resources available to fund charitable activities	9,916	612

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

The notes attached on pages 12 to 18 form an integral part of these accounts.

The Redeemed Christian Church of God (RCCG) Testimony Assembly - Statement of Financial Activities for the year ended 30 September 2021

Movements in revenue and capital funds for the year ended 30 September 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	25,819	51,704	77,523	74,420
Recognised gains and losses before transfers	11,006	-	11,006	3,103
	36,825	51,704	88,529	77,523
Closing revenue funds	36,825	51,704	88,529	77,523
Summary of funds	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Share capital and share premium	-	-	-	-
Revenue accumulated funds	36,825	51,704	88,529	77,523
Total funds	36,825	51,704	88,529	77,523

**The Redeemed Christian Church of God (RCCG) Testimony Assembly
Income and Expenditure Account for the year ended 30 September 2021 as required
by the Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	38,683	43,175
Interest receivable	7	-
Gross income in the year	38,690	43,175
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	23,487	35,934
Depreciation and amortisation	3,847	3,632
Governance costs	350	350
Interest payable	-	156
Total expenditure in the year	27,684	40,072
Retained surplus for the financial year	11,006	3,103

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 18 form an integral part of these accounts.

The Redeemed Christian Church of God (RCCG) Testimony Assembly - Balance Sheet

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	5	2,116	4,873
Total fixed assets		<u>2,116</u>	<u>4,873</u>
Current assets			
Debtors	6	19,596	19,396
Cash at bank and in hand		69,315	80,903
Total current assets		<u>88,911</u>	<u>100,299</u>
Creditors: amounts falling due within one year	7	<u>(2,498)</u>	<u>(2,649)</u>
Net current assets		86,413	97,650
Net assets		<u>88,529</u>	<u>102,523</u>
Creditors: amounts falling due after more than one year	8	-	(25,000)
The total net assets of the charity		<u>88,529</u>	<u>77,523</u>

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

Restricted funds

Restricted Revenue Funds	12	51,704	51,704
		51,704	51,704

Unrestricted Funds

Unrestricted Revenue Funds	12	36,825	25,819
		36,825	25,819

Total charity funds		<u>88,529</u>	<u>77,523</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Elder Henry Adeyinka Somoye

Trustee

Approved by the board of trustees on 10 June 2023

Mrs Elizabeth T Oyerokun

Trustee

The notes attached on pages 12 to 18 form an integral part of these accounts.

The Redeemed Christian Church of God (RCCG) Testimony Assembly

Notes to the Accounts for the year ended 30 September 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.

Risks and future assumptions

The trustees have assessed the major risks to which the church is exposed, in particular those related to the operations and finances of the church, and are satisfied that systems are in place to mitigate our exposure to the major risks.

The charity is a public benefit entity.

In determining how best to pursue these objectives the trustees have taken on board the charity commission's general guidance on public benefit and in particular it's supplementary public guidance on the advancement of religion for Public benefit.

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.

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.

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

Policies relating to expenditure on goods and services provided to the charity.

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.

The Redeemed Christian Church of God (RCCG) Testimony Assembly

Notes to the Accounts for the year ended 30 September 2021

Tangible fixed assets

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.

Church equipment	20 % straight line
Motor vehicles	25 % straight line

Debtors

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

Creditors and provisions

Creditors are amounts owed. They are measured at the amount expects to pay to settle the debt. Amounts which are owed in more than a year are shown as long-term creditors

Financial instruments including 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.

Fund Accounting

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

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

There are no endowment funds.

2 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	3,847	3,632

3 Interest payable

	2021 £	2020 £
Loan interest	-	156
	-	156

4 The contribution of volunteers

The Church is grateful for the efforts of its volunteers who are involved in service provision , office work and administration. It is estimated that over 6,500 volunteer hours were provided during the period. If this is conservatively valued at £10.00 an hour, the volunteer effort amounts to over £65,000

Salary costs

	2021 £	2020 £
Gross Salaries excluding trustees and key management personnel	-	7,800
Total salaries, wages and related costs	-	7,800

The Redeemed Christian Church of God (RCCG) Testimony Assembly

Notes to the Accounts for the year ended 30 September 2021

5 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 October 2020	-	17,200	8,550	25,750
Additions	-	1,090	-	1,090
At 30 September 2021	-	18,290	8,550	26,840
Depreciation				
At 1 October 2020	-	14,463	6,414	20,877
Charge for the year	-	1,711	2,136	3,847
At 30 September 2021	-	16,174	8,550	24,724
Net book value				
At 30 September 2021	-	2,116	-	2,116
At 30 September 2020	-	2,737	2,136	4,873

6 Debtors

	2021	2020
	£	£
Other debtors	19,596	19,396
	19,596	19,396

7 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	2,498	2,649
	2,498	2,649

8 Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank loans and overdrafts	-	25,000

9 Income and Expenditure account summary

	2021	2020
	£	£
At 1 October 2020	77,523	74,420
Surplus after tax for the year	11,006	3,103
At 30 September 2021	88,529	77,523

10 Related party transactions

The Redeemed Christian Church of God (RCCG) Testimony 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 The Redeemed Christian Church of God (RCCG) Testimony Assembly which documents this relationship.

The Redeemed Christian Church of God (RCCG) Testimony Assembly

Notes to the Accounts for the year ended 30 September 2021

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

At 30 September 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,116	-	-	2,116
Current Assets	37,207		51,704	88,911
Current Liabilities	(2,498)	-	-	(2,498)
	36,825	-	51,704	88,529

At 1 October 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	4,873	-	-	4,873
Current Assets	48,595	-	51,704	100,299
Current Liabilities	(2,649)	-	-	(2,649)
Long Term Liabilities	(25,000)	-	-	(25,000)
	25,819	-	51,704	77,523

12 Change in total funds over the year as shown in Note 11 , 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 13		
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	25,819	11,006	-	36,825
Total unrestricted and designated funds	25,819	11,006	-	36,825
Unrestricted Fund	51,704	-	-	51,704
Total restricted funds	51,704	-	-	51,704
Total charity funds	77,523	11,006	-	88,529

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

	Income 2021 £	Expenditure 2021 £	Other Gains & Losses 2021 £	Movement in funds 2021 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	38,690	(27,684)	-	11,006
	38,690	(27,684)	-	11,006

The Redeemed Christian Church of God (RCCG) Testimony Assembly

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

14 Donations, Grants

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	37,620	-	37,620	43,019
Total donations and gifts from individuals	37,620	-	37,620	43,019
	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Small grants individually less than £1000	1,063	-	1,063	156
Total private sector revenue grants	1,063	-	1,063	156

15 Expenditure on charitable activities - Direct spending

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Gross wages and salaries - charitable activities	-	-	-	7,800
Travel and Subsistence - Charitable Activities	1,510	-	1,510	2,625
Sacraments	232	-	232	964
Welfare	4,503	-	4,503	5,135
Conferences & Seminars	500	-	500	-
Total direct spending	6,745	-	6,745	16,524

16 Expenditure on charitable activities- Grant funding of activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Grants made to organisations	2,150	-	2,150	2,100
Total grantmaking costs	2,150	-	2,150	2,100

The Redeemed Christian Church of God (RCCG) Testimony Assembly

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

Breakdown of Grants made to organisations

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Festival of life	220	-	220	240
RCCG Central office	530	-	530	600
RCCG World Evangelism Mission	1,350	-	1,350	1,260
RCCG Chapel of Courage	50	-	50	
	2,150	-	2,150	2,100

17 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Premises Expenses				
Room Hire	7,298	-	7,298	9,071
Administrative overheads				
Telephone, fax and internet	-	-	-	690
Postage	38	-	38	-
Stationery and printing	-	-	-	175
Courier Services	-	-	-	789
Software licences and expenses	691	-	691	429
Health and safety costs	-	-	-	317
Advertising and marketing	-	-	-	252
Sundry expenses	1,870	-	1,870	31
Information and publications	143	-	143	-
Equipment, repairs, expenses and maintenance	682	-	682	308
Office expenses	302	-	302	1,245
Insurance	3,012	-	3,012	2,841
Professional fees paid to advisors other than the auditor or examiner				
Legal fees	53	-	53	382
Financial costs				
Bank charges	503	-	503	780
Loan interest	-	-	-	156
Depreciation & Amortisation in	3,847	-	3,847	3,632
Total support costs - Current Year	18,439	-	18,439	21,098

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

All the expenditure in the prior year was unrestricted.

The Redeemed Christian Church of God (RCCG) Testimony Assembly

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

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	350	-	350	350
Total Governance costs	350	-	350	350

19 Total Charitable expenditure

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Total direct spending	6,745	-	6,745	16,524
Total grantmaking costs	2,150	-	2,150	2,100
Total support costs	18,439	-	18,439	21,098
Total Governance costs	350	-	350	350
Total charitable expenditure	27,684	-	27,684	40,072