

Charity no 1129468

## **RCCG - Living Assembly Gateshead**

### **Annual Accounts**

**1st January 2022 to 31st December 2022**

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**RCCG - Living Assembly Gateshead**

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**REFERENCES AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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<b>General Overseer</b>	Pastor Enoch Adeboye
<b>Trustees</b>	Ayo Alfred Akin Dr Enieke - Akpo Anesah Tilade Busari
<b>Minister In Charge</b>	Pastor Ayo Alfred Akin
<b>Charity registration no</b>	1129468
<b>Principal office</b>	3 Park Lane Gateshead NE8 3JW
<b>Independent Examiner</b>	Tunji Ogedengbe 36 Daffodil Close Hatfield AL10 9FF
<b>Bankers</b>	Barclays Bank

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## RCCG - Living Assembly Gateshead

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### TRUSTEES' REPORTS FOR THE YEAR ENDED 31 DECEMBER 2022

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The Trustees present their annual report together with the financial statements of The RCCG Living Assembly Gateshead (the charity) for the ended 31st December 2022.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **a. CONSTITUTION**

The church is constituted under a Trust deed dated 17th April 2009.

##### **b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

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

##### **c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

The induction process for any newly appointed member of the Trustees comprises an initial meeting with the Chair and other Trustees, followed by a series of short meetings with the Minister in Charge on the powers and responsibilities of the Trustees.

##### **d. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The church is organised so that the trustees meet regularly to manage its affairs. The day to day administration of the church is managed by the parish pastor and volunteers.

##### **e. RELATED PARTY RELATIONSHIPS**

Living Assembly Gateshead is a member of the Redeemed Christian Church of God (RCCG) which has parishes all over the world. The parish's relationship with RCCG and other parishes is governed by an "Agreement for Common Purposes".

##### **f. RISK MANAGEMENT**

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

##### **g. GRANT MAKING POLICY**

The church supports visiting ministers of the gospel both within and outside the United Kingdom.

Support is also given to RCCG Central Office, World Evangelism Mission, Festival of Life and other RCCG programmes.

The church supports other charities and missionary that shares its objects in advancement of Christian faith and relief of poverty. The church gives occasional grants to congregational members who are in need.

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**RCCG - Living Assembly Gateshead**

**TRUSTEES' REPORTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**OBJECTIVES AND ACTIVITIES**

**a. POLICIES AND OBJECTIVES**

The objective of the church is:

- The advancement of the Christian faith worldwide in accordance with the doctrines set out in the statement of faith contained in the schedule.
- The Relief of Poverty.

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

**b. STRATEGIES FOR ACHIEVING OBJECTIVES**

The church has adopted the following strategies for achieving the above objectives:

- organisation of seminars and events to address issues of relevance to the relief of poverty and provision of care and support for the needy as appropriate;
- planting of churches; and
- support for other charities and events with similar objectives.
- social action initiatives in the community

**c. ACTIVITIES FOR ACHIEVING OBJECTIVES**

The main activities of the church are as follows:

- Sunday service
- Sunday school for all ages of children
- Weekly night Bible Studies and house fellowships at various centres

**d. VOLUNTEER MANAGEMENT**

The church is grateful for the unstinting efforts of its volunteers who are involved in service provision, office work and administration.

**e. INVESTMENT POLICY AND PERFORMANCE**

The trustees have decided that at present, funds should be retained in bank. Any change in such banking arrangements should be agreed by the board. As far as possible, funds will be retained in interest bearing accounts.

**f. VULNERABLE BENEFICIARIES**

The church works with vulnerable groups including children and make sure users are safe and protected from harm. Volunteers, employees and trustees have the right checks and assessments before they can work with a church. Find out how charities can protect their users. Safeguards are in place to protect vulnerable people from abuse, and prevent abuse happening in the first place.

**g. CONFLICT OF INTERESTS**

No trustee is in a position where their duty as a trustee will be conflict with any personal interest they may have.

**h. COMPLAINTS HANDLING**

We are committed to ensuring that people have all necessary support required to make a complaint. Complaints are accepted verbally or in writing, and can be formal or informal.

Anyone wishing to make a complaint will be provided with a Complaints Handling Statement, which summarises how a complaint about our service can be made.

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## **RCCG - Living Assembly Gateshead**

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### **TRUSTEES' REPORTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **ACHIEVEMENTS AND PERFORMANCE**

##### **REVIEW OF ACTIVITIES**

The church undertook the following activities:

- Feeding those in need in the community (Homeless Soup Kitchen and Cloth Bank).  
Organising After School Club, Trips and Summer Holiday Classes for Children, youths and teenagers among other things
  - Provision of transportation to and from place of worship for disadvantaged members of the
  - Organising seminars with other charities on effective studentship, parenting strategies and techniques for members of the community.
  - Engaging faith community members in sporting activities eg Men Football Training, Games
  - Setting up of Loan funds to assist members of the community who are stranded to source living Job and Career Training for members of the community
- Marriage Seminars and Counselling

##### **Partnered with another Faith Community to establish and plant a new Church**

##### **FINANCIAL REVIEW**

Members of the church have been generous this year. The statement of the financial activities shows net asset stand at £195,045 against the last year amount of £ 135,526.

##### **RESERVES POLICY**

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the church should be 3 months of annual expenditure. At this level, the trustees feel that they would be able to continue the current activities of the church in the event of a significant

##### **PRINCIPAL FUNDING**

This is provided mainly through voluntary donations, tithes and offerings by the church members.

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## **RCCG - Living Assembly Gateshead**

### **TRUSTEES' REPORTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **PLANS FOR THE FUTURE**

##### **FUTURE DEVELOPMENTS**

- Negotiation is ongoing to secure a permanent place of worship. Spaces will also be available for use as community hub for events like cooking, knitting and sewing Clubs.
- Continue with our Homeless soup kitchen and cloth bank for the Community.
- Helping Hands Community Outreach - This will reach out to the community through events aimed to spread the good news and other programmes such as Men's Breakfast-a programme targeting Mental health stigma amongst men.
- More trainings on Parenting and Life in the UK for people from overseas.
- Mental Health Training for both Youth and Adults
- Skills training for the school leavers.
- Employability skills training for the unemployed.
- We're at the initial stage of setting up a musical instruments Academy for Youth members of the community to develop their music skills.
- We are setting out plans to start up a faith centre in a nearby City

##### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 12th September 2023 and signed on their behalf, by:

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Tilade Busari

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## **RCCG - Living Assembly Gateshead**

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### **INDEPENDENT EXAMINERS REPORT FOR THE PERIOD JANUARY 2022 TO DECEMBER 2022**

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I report on the financial statements of RCCG Living Assembly for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006 does not apply. It is my responsibility to examine accounts under section 43 of the Act, as amended, to follow procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, as amended, whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting of the Act have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tunji Ogedengbe  
36 Daffodil Close  
Hatfield  
AL10 9FF

**12 September 2022**

RCCG - Living Assembly Gateshead					1148819
Annual accounts for the period					
Period start date	1st Jan 2022	To	Period end date	31st Dec 2022	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£		£
Incoming resources (Note 3)			F01	F02	F03	F04	F05
<b>generated funds</b>			-	-	-	-	-
Voluntary income		S01	40,278	-	-	40,278	31,258
Activities for generating funds		S02	-	-	-	-	-
<b>Investment income</b>		S03	-	-	-	-	-
<b>Incoming resources from charitable activities</b>		S04	-	-	-	-	-
<b>Other incoming resources</b>		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	40,278	-	-	40,278	31,258
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>			26,237	-	-	26,237	22,988
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
<b>Charitable activities</b>		S10	5,020	-	-	5,020	2,390
<b>Governance costs</b>		S11	-	-	-	-	-
<b>Other resources expended</b>		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	31,257	-	-	31,257	25,378
<b>Net incoming/(outgoing) resources before transfers</b>		S14	9,021	-	-	9,021	5,880
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	9,021	-	-	9,021	5,880
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Prior Year Adjustment		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	9,021	-	-	9,021	5,880
<b>Total funds brought forward</b>		S20	10,189	-	-	10,189	4,309
<b>Total funds carried forward</b>		S21	19,210	-	-	19,210	10,189

## RCCG - Living Assembly Gateshead

**Section B Balance sheet as at 31st December 2022**

	Note	Unrestricted	Restricted	Endowment	Total this	Total last year
		funds	income	funds	year	
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	-	-	-	-	-
<b>Current assets</b>						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	3,000	-	-	3,000	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	16,460	-	-	16,460	10,439
<b>Total current assets</b>	B09	19,460	-	-	19,460	10,439
<b>Creditors: amounts falling due within one year</b> (Note 12)	B10	250	-	-	250	250
<b>Net current assets/(liabilities)</b>	B11	19,210	-	-	19,210	10,189
<b>Total assets less current liabilities</b>	B12	19,210	-	-	19,210	10,189
<b>Creditors: amounts falling due after one year</b> (Note 13)	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-	-	-
<b>Net assets</b>	B15	19,210	-	-	19,210	10,189
<b>Funds of the Charity</b>						
Unrestricted funds	B16	19,210	-	-	19,210	10,189
	B17	-	-	-	-	-
Restricted income funds (Note 14)	B18	-	-	-	-	-
Endowment funds (Note 15)	B19	-	-	-	-	-
<b>Total funds</b>	B20	19,210	-	-	19,210	10,189

Signed by

Signature	Print Name	Date of approval
	Tilade Busari	12/09/2022

Note 1 **Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);

- and with\*

☒

Accounting Standards;

or

☐

Financial Reporting Standards for Smaller Enterprises (FRSSE);

- and with the Charities Act 1993.

[\*\* except for the following].

**Give details in this box if a different standard has been followed.**

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year .

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years

## RCCG - Living Assembly Gateshead

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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### **Note 2                      Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

#### **INCOMING**

	These are included in the Statement of Financial Activities (SoFA) when:
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### **EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	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.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
Voluntary income	Contribution by Members	40,278	31,258
	Gift Aid		
	<b>Total</b>	<b>40,278</b>	<b>31,258</b>
Activities for generating funds		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
Investment income		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis		This year £	Last year £
	Wages and salary	-	-
	Travel and subsistence	1,400	1,000
	Media	2,300	6,500
	Building Expense	5,500	4,000
	Rent	-	-
	Utilities	1,398	3,163
	Children	1,000	-
	Professional Fee	-	-
	Stationery and printing	1,000	500
	Office Equipment	-	-
	Other	-	4,500
	Insurance	-	-
	Honorarium	7,250	500
	Website	250	-
	Office expenses	800	1,125
	Motorvan Expenses	-	-
	Conference	4,539	1,700
	Accountancy fees	-	-
	Maintainance	800	-
	<b>Total</b>	<b>26,237</b>	<b>22,988</b>
<b>Fundraising trading costs</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Investment management costs</b>		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Charitable activities</b>	Welfare	-	-
	RCCG Area	300	300
	Hospitality	1,000	580
	Donation/Gift	720	610
	WEM	900	900
	COF	-	-
	Community outreach	2,100	-
	<b>Total</b>	<b>5,020</b>	<b>2,390</b>
<b>Governance costs</b>		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

**6.2 Fees for examination or audit 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 or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
250	250

**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Church Office & Office Equipment	Office Equipment	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	2,200	-	-	2,200
Additions	-	-		-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	2,200	-	-	2,200

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward		-	-	-	-	-
Depreciation charge for year			-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

**9.3 Net book value**

Brought forward	-	-	2,200	-	-	2,200
Carried forward	-	-		-	-	

**Note 11 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors		-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	3,000	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note 12 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***12.1 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 £
Loans and overdrafts		-	-	-
Accruals and deferred income		-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	250	250	-	-
Accruals and deferred income		-	-	-
<b>Total</b>	<b>250</b>	<b>250</b>	<b>-</b>	<b>-</b>