

***CITY OF GOD CHRISTIAN CENTRE***

***TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2021***

***Charity number: 1131100***



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**CITY OF GOD CHRISTIAN CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**

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## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30TH JUNE 2021

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The principal objectives of City of God Christian Centre is the proclamation of the Gospel of Jesus Christ and the advancement of the Christian faith. The charity is also responsible for the promotion and fulfilment of other various charitable causes as the trustees think fit.

The charitable company is limited by guarantee and governed by a Memorandum and Articles of Association. The operations of City of God Christian Centre are administered by a governing body of four members acting as trustees. The Board of trustee provides strategic leadership and also act as a Directors of the Company. There are currently four serving members in the board of Trustees.

Trustees	Victor Onwudili Ijeoma Florence Ogah Micheal Mcenaney Pastor Bright Onoka
Company registered Number	6295641
Charity registered Number	1131100
Registered Headquarters Office	25 Church walk Walker Newcastle Upon Tyne NE6 3DP
Independent examiner	Rich Brother Accountants 28 Camberwell road London. SE5 0EN

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## **CITY OF GOD CHRISTIAN CENTRE' TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2021**

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### **REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEE AND ADVISERS**

Information on the reference and administrative details of the charity, its trustees and advisers can be found on page 1.

### **STRUCTURE, ACHIEVEMENTS AND PERFORMANCES**

#### **a. Constitution**

Our constitution is based on the proclamation of the Gospel of Jesus Christ as well as the advancement of the Christian faith. The charity is a company limited by guarantee. It is a registered charity with the charity commission with charity number 1131100 and company registration number 6295641.

#### **b. Method of Appointment or Election of Trustees**

Trustees are appointed using the basic skills survey method. Due consideration is given to what is needed to make the Board as effective as can be. Also, care is taken to what is needed to ensure the Board has the right mix of skills and experience to discharge its duties and ensure effective governance and management.

#### **c. Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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## CITY OF GOD CHRISTIAN CENTRE' TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2021

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### OBJECTIVES AND ACTIVITIES

#### a. Objectives and activities

Our services are designed to offer unique spiritual atmosphere of peace and joy as a result of the presence of God. Our services are also unique in effect as every aspect of the services is focussed on releasing God's blessing upon our attendees. Our services are destiny moulding services which take place every Sunday and weekday, where all attendees are taught how to win over the challenges of life and provoke the divine intervention as well as the blessing of God.

City of God Christian Centre is committed to enabling and empowering people in the community to serve and live a godly life their through:

- Affording the knowledge of God to the community at large through evangelistic work and encouraging people to worship with us and seek eternal life salvation through the Lord Jesus Christ
- Working with other churches with similar objectives to achieve greater results in enabling and empowering people through the word of God and in offering practical help and assistance to the needy
- Congregational community and missionary work including offering practical help, advice and assistance to the homeless, unemployed and others that are less able in the society
- Enlightening congregation members and the community at large with the gospel of Jesus Christ through face to face evangelism, weekly Radio and TV broadcast, publication of teaching materials on the worldwide web, face to face bible studies and weekly prayer meetings
- Providing necessary support to new converts to grow and develop in their new found faith through effective pastoral care
- Community wide empowerment projects for the benefit of mankind in the wider community

#### b. Achievements and performances

##### Review of activities

The charity continues to carry out his purpose in spreading the gospel of Jesus Christ through regular worship meetings, visiting and praying for the sick for the full restoration of health in spirit, soul and body. The elevation of poverty within our community through our foodbank project continue in year 2021. This has continued to reach more people, working with other social agent agencies with some amazing result including seeing people gaining confidence to return to work.

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**THE TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

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Overall, the Charity has grown in his activity all year and look forward with great expectation for the future.

***Community wide evangelistic and missionary work***

We have continued with advancing the Christian religion through TV broadcast (called Life in the word) and through distribution of our church flyers to the local community to encourage people attend our service and become members of our church.

***Advancement of the Christian religion***

As in previous years, City of God Christian Centre in the course of the year dedicated itself to the advancement of the Christian religion through face to face congregational teachings, community evangelistic and missionary work, publication of teaching materials for public use and in particular spreading the gospel through media and multimedia channels such as TV and the world wide web.

***Provision of pastoral care***

City of God Christian Centre puts the welfare of its congregation and the community it serves at the heart of its yearly objectives. During the year, City of God Christian Centre in collaboration with the founder and senior pastor organised visits to members' houses who were unable to attend services due to one reason or the other. Also, organise group intercessory prayer for the communities and nations. And, provide advice, assistance and support to the public at large on matters relating to homelessness, unemployment and much more.

***Empowering people through joint working relationship with other churches***

Through active evangelism and effective networking approach, City of God Christian Centre has over the years managed to form and maintained a meaningful joint working relationship with other ministries that has similar objectives for the purpose of empowering people in the community at large.

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## THE TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2021

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The trustees (and the director for the purposes of the Companies Act) present their annual report together with the unaudited financial statements of the City of God Christian Centre (The charity) for the year ended 30th June 2021. 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.

### **c. Review of financial position**

The financial statements cover the operation of City of God Christian Centre and they have been prepared in accordance with the requirements of the 2005 Statement of Recommended Practice (SORP).

For the year ended 30th June 2021, the financial activities show total incoming resources of £358,835 (2020- 267,551), which comprised of total tithes, offering donations from members, gift aid/grant, and Covid 19 finance resources. This was spent mainly on charitable activities including expanding our food bank and total expenditure amounted to £175,229 (2020-216,059). We closed the year with a profit of £178,606.

The trustees are responsible for preparing the Trustee's report and the financial statements in accordance with applicable law.

### **d. Statement of Trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources, including the income and expenditure, 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 principle in the Charity SORP;
- Make judgments 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 operation.

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**THE TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

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The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity, hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on ..... and signed on their behalf, by:

.....  
Victor Onwudili

.....  
Bright Onoka



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## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED FINANCIAL STATEMENT CITY OF GOD CENTRE

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In order to assist City of God Centres to fulfil her duties under the Companies Act 2006, we have prepared for your approval the financial statements of City of God Centres for the year ended 30<sup>th</sup> June 2021 which comprise the statement of financial activities, the Balance sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

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

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements.

The charity's trustee consider that an audit is not required for this financial statement (under section 43 (2) of the Charity Commission (under section 43(7) (b) of the Act), and to state whether matters have come to our attention.

### **Basis of Independent examiner's report**

Our examination was carried out in accordance with Charity SORP. 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**

During our examination, no matter has come to our attention: which indicates that:

- Adequate accounting records have not been kept;
- The financial statements are not in agreement with the accounting records
- We have not received all the information and explanations require for our audit.

Julius Olaogun  
Chartered Accountants  
RICH BROTHER ACCOUNTANTS LTD  
28 CAMBERWELL ROAD  
LONDON,  
SE5 0EN  
Date: 25/03/2022

**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

		General Funds	Restricted Funds	Total Fund 2021	Total funds 2020
	Note	£	£	£	£
<b>INCOMING RESOURCES</b>					
<b>Incoming resources</b>					
Tithes all giving		251,153		251,153	202,951
Furlough grant	2	37,095	-	37,095	15,456
Gift aid	3	20,247	-	20,247	37,794
Newcastle Council grant		5,000		5,000	-
Food Bank contribution	4		40,340	40,340	11,350
<b>TOTAL INCOMING RESOURCES</b>		<b>313,495</b>	<b>40,340</b>	<b>353,835</b>	<b>267,551</b>
<b>OUTGOING RESOURCES</b>					
Cost of generating funds	5	57,598	-	57,598	85,430
Charitable activities	6	99,371	12,496	111,867	114,537
Government costs	7	5,764		5,764	16,092
<b>TOTAL RESOURCES EXPENDED</b>		<b>162,733</b>	<b>12,496</b>	<b>175,229</b>	<b>216,059</b>
<b>NET INCOMING/OUTGOING RESOURCES B/F TRANSFER</b>		<b>150,762</b>	<b>27,844</b>	<b>178,606</b>	<b>51,492</b>
Transfer between funds		-	-	-	-
<b>Net incoming/(outgoing) resources</b>					
<b>NET INCOMING/OUTGOING RESOURCES B/F TRANSFER</b>		<b>150,762</b>	<b>27,844</b>	<b>178,606</b>	<b>51,492</b>
Transfer between funds		-	-	-	-
<b>Net incoming/(outgoing) resources</b>					
for the year		150,762	27,844	178,606	51,492
Net movement in Funds		150,762	27,844	178,606	51,492
<b>Balances brought forward at 1 July</b>		<b>69,732</b>	<b>9,042</b>	<b>78,774</b>	<b>18,240</b>
<b>Funds carried forward at 30 June</b>		<b>220,494</b>	<b>36,886</b>	<b>257,380</b>	<b>69,732</b>
All the above amounts relate to continuing activities					

BALANCE SHEET AS AT 30<sup>TH</sup> JUNE 2021 (CONTINUED)

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets:	9	25,378	30,949
Total fixed assets:			<u>30,949</u>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand:	10	209,928	71,902
Debtor			
<b>CREDITORS</b>			
Creditor amounts falling due within one year:		22,074	33,119
Net current assets (liabilities):		<u>257,380</u>	<u>38,783</u>
Total assets less current liabilities		<u>257,380</u>	69,732
Total net Assets (liabilities)		<u>257,380</u>	<u>69,732</u>
<b>FUNDS</b>			
<b>UNRETRICTED FUNDS:</b>			
General funds	12	<u>220,494</u>	<u>60,690</u>
<b>RESTRICTED FUNDS:</b>			
Building/Food bank fund		36,886	9,042
		<u>257,380</u>	<u>69,732</u>

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 responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (Effective 2008)

The financial statements were approved by the Board of Directors on.....

**SIGNED ON BEHALF OF THE BOARD BY:**

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**Victor Onwudili**  
Trustee

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**Bright Onoka**  
Trustee

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021

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### 1.ACCOUNTING POLICIES

#### Basis of preparation of account

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom Accounting Standard, the Statement of Recommended Practice "Accounting and Reporting by charities" issued in March 2005 (SORP 2005) and the Company Act 2006

#### Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the ground that the charity is small.

#### Fixed assets

All fixed assets are initially recorded at cost

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value over the useful economic life of that asset as follows:

Plants & Equipment	-18%
Motor Vehicles	-18%

#### Taxation

The charity is exempt from Income on its charitable activities but is not exempt from Value

### 2.INCOME 2021

	Unrestricted	Restricted	
	£	£	£
<b>Tithes and offering</b>	<b>251,153</b>		<b>251,153</b>
<b>Furlough grant</b>	<b>37,095</b>		<b>37,095</b>
<b>Newcastle Council grant</b>	5,000		<b>5,000</b>
<b>Gift aid</b>	<b>20,247</b>		<b>20,247</b>
<b>Food bank contribution</b>		<b>40,340</b>	<b>40340</b>
	<b>313,495</b>	<b>40,340</b>	<b>353,835</b>

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021

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### 3. INVESTMENT INCOME 2021

	£
investment Income	-

### 4. OTHER INCOMING RESOURCES

	Unrestricted Fund 2021 £	Total fund 2021 £
Other income	<u>0.00</u>	<u>0.00</u>

### 5.COST OF GENERATING FUNDS

2021

	Unrestricted Funds £	Restricted Funds £	Total Fund £
Media, Advertising & related activities to generate funds	4,369	-	4,369
Transportation	3,306	-	3,306
Insurance	5,229	-	5,229
Fuel	5,105	-	5,105
Consultancy & Training	7,539	-	7,539
Repair and Maintenance	4,165	-	4,165
Phone & internet	966	-	966
Bank charge	1,692	-	1,692
Entertainment	2,594	-	2,594
Utilities	9,374	-	9,374
Sundries	4,094	-	4,094
Depreciation	5,571	-	5,571
Church administration	3,594	-	3,594
	<u>57,598</u>	<u>-</u>	<u>57,598</u>

**6. COSTS OF CHARITABLE ACTIVITIES BY FUNDS TYPES**

	<b>2021</b>		
	<b>General Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Honorarium	<b>6,762</b>	-	<b>6,762</b>
Rent/lease	<b>9,172</b>		<b>9,172</b>
Salaries	<b>73,675</b>	-	<b>73,675</b>
Food bank		<b>12,496</b>	<b>12,496</b>
Pension	<b>649</b>		<b>649</b>
Welfare	<b>4,299</b>	-	<b>4,299</b>
Donation	<b>4,814</b>		<b>4,814</b>
	<b>99,371</b>	<b>12,496</b>	<b>111,867</b>

**7. GOVERNANCE COSTS**

	<b>2021</b>		
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
General administrative			
	<b>4,364</b>	-	<b>4,364</b>
Accountancy fees	<b>1,400</b>	-	<b>1,400</b>
Legal and professional costs	-	-	
	<b>5,764</b>	-	<b>5,764</b>

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021

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### 8 STAFF COSTS AND EMOLUMENTS

	<b>2021</b>
Total Staff costs were as follows:	<b>£</b>
Wages and salaries &	<b>73,675</b>
Employer NI	<b>-</b>
Pension Employer	<b>649</b>
	<b><u>74,324</u></b>

#### Particular of employees:

The average number of employees during the year calculated on the basis of full time is 5 for the year. Employees were paid the required and mandatory percentage of furlough grant

No employee received emolument of more than £60,000 during the period.

### 9 TANGIBLE FIXED ASSETS

	Van	Church Equipment	Motor Vehicle	Total
	£	£	£	£
Cost				
At 1 July 2019	<b>5,498</b>	<b>23,926</b>	<b>1,525</b>	<b>30,949</b>
Disposal				
Additions	-	-	-	-
	<b><u>5,498</u></b>	<b><u>23,926</u></b>	<b><u>1,525</u></b>	<b><u>30,949</u></b>
Depreciation				
Charge for the year	<b><u>989</u></b>	<b><u>4,307</u></b>	<b><u>275</u></b>	<b><u>5,571</u></b>
Net Book Value				
At 30 June 2020	<b><u>4,509</u></b>	<b><u>19,619</u></b>	<b><u>1,250</u></b>	<b><u>25,378</u></b>



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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

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**10. CASH AT BANK AND IN HAND**

	<b>2021</b>
	<b>£</b>
Lloyd account	<b>1595</b>
Hsbc	<b>1003</b>
Building	<b>4399</b>
Tithes acc	<b>2776</b>
Cog Men account	<b>0</b>
Food bank	<b>36,697</b>
Saving account	<b>157,042</b>
Nursery account	<b>313</b>
Mission	4603
Choir account	<b>293</b>
Men account	<b>1187</b>
Wis (Ex	<b>20</b>
Transfer(Wise)	
	<hr/> <b>209,928</b> <hr/>

**11. TOTAL CREDITOR DUE**

<b>2021</b>
<b>£</b>
-
<hr/>
-
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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021

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### General Funds

12

	<b>2021</b>	2020
	<b>£</b>	£
At 1 July	<b>69,732</b>	18,051
Retained incoming/outgoing) resources	<b>150,762</b>	42,639
Transfer	-	-
	<b><u>220,494</u></b>	<u>69,732</u>

### 13. Restricted Funds

	<b>2021</b>	2020
	<b>£</b>	£
At 1 July	<b>9,042</b>	189
Retained incoming/outgoing) resources	<b>27,844</b>	8,853
Transfer	-	-
	<b><u>36,886</u></b>	<u>9,042</u>

### 14. Company limited by Guarantee

The company is limited by guarantee and no share capital. Every member undertaken to contributes such amount as may be required but not exceeding £10 to the assets of the company on the events of winding up.

**15. Post balance sheet events** The Trustees have considered the impact of COVID-19 pandemic after the period end and concluded that there is no significant impact affecting these financial statements.