

# UPPER ROOM FIRE CHRISTIAN CENTRE

England & Wales · Charity number 1134967

## Details

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**Other names** UPRCC

**Status** Registered

**Legal form** Trust

**Registered** 2010-03-16

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 6 Whernside Close  
London  
SE28 8HB

**Phone** 02083122725

**Website** [ufcc-ministries.org](http://ufcc-ministries.org)

## Activities

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**Objects:** THE OBJECTS OF THE TRUST ("THE OBJECTS") ARE: 1.THE ADVANCEMENT OF CHRISTIAN FAITH IN UNITED KINGDOM AND WORLDWIDE IN ACCORDANCE WITH THE DOCTRINES SET OUT IN THE STATEMENT OF FAITH CONTAINED IN THE SCHEDULE.2. THE RELIEF OF POVERTY AND FINANCIAL HARDSHIP BY PROVISION OF FUND, GOODS AND SERVICES OF ALL KIND, INCLUDING PROVISION OF COUNSELLING AND SUPPORT.3. THE ADVANCEMENT OF EDUCATION IN UNITED KINGDOM AND WORLDWIDE IN ACCORDANCE WITH WITH THE DOCTRINES SET OUT IN OUR STATEMENT OF FAITH CONTAINED IN THE SCHEDULE.

**Activities:** Promotion of Christian activities within the local community for all ages of the public through the preaching Christ love. Providing material and or financial welfare for members, communities and organisations faced with hardship or suffering lack.Promotion of education by establishing academic, bible and nursery facilities for members of the public.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** UNITED KINGDOM AND WORLDWIDE
- Ireland
- Nigeria
- Hackney
- Tower Hamlets

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£149,951	£149,590	-	-
2024-03-31	£107,150	£106,670	-	-
2023-03-31	£106,632	£106,588	-	-
2022-03-31	£96,952	£107,523	-	-
2021-03-31	£77,176	£78,584	-	-

## Trustees

Name	Role	Appointed
<b>PASTOR OLAJIDE JOSEPH OMOTAYO</b>	Chair	
Adedayo Grace Sobakin		2026-02-14
FRANCESCA IYABO AKINYEMI		
GLORIA ADETOKUNBO OLADIMEJI		
OBIENYEM AFAMEFUNA OBIENYEM		2025-01-25
PASTOR JAMES OLADIMEJI		

**UPPER ROOM FIRE CHRISTIAN CENTRE**

England & Wales - Charity number 1134967

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# Accounts

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**UPPER ROOM FIRE CHRISTIAN CENTRE**

CHARITY No. 1134967

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2025**

# UPPER ROOM FIRE CHRISTIAN CENTRE

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# UPPER ROOM FIRE CHRISTIAN CENTRE

## Administrative *Information* for the year ended 31 st March 2025

**Trustees:** Pastor Olajide Omotayo Chairperson  
Akinbola Oluwajinmi Secretary  
Pastor James Oladimeji  
Mrs Gloria Oladimeji  
Mrs Francesca Akinyemi

**Charity Registered Number:** 1134967

**Registered Office:** 6 Whernside Close  
London  
SE28 8HB

**Independent Examiner:** Enochs Financial Services Ltd  
15 St Joseph's Close  
London  
W10 5GL

**Banker:** HSBC

# UPPER ROOM FIRE CHRISTIAN CENTRE

## Trustees Report for the year ended 31st March 2025

The Trustees of the Upper Room Fire Christian Centre present their report and financial statements for the year ended 31st March 2025. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

### Charity Details

A list of names and addresses of the charity's principal officers and bankers is set out on page 2.

### Objectives and Activities

The charity's principal activity are for the benefit of the public:-

- 1) The advancement of the Christian religion through worship and prayer to God
- 2) To promote the work of the Church within the community and assisting those in need
- 3) To demonstrate care & love to the vulnerable & less privilege

The Charity continues in its public benefit responsibilities by encouraging people to join the church freely for spiritual worship and engage in a number of social functions. The Charity has been committed in its effort of advancing the objectives of the Church in general and in providing welfare for members and the wider community who are facing hardship.

### Organisation

Upper Room Fire Christian Centre trustees who were elected to serve the church and run its affairs. Annually the Board reviews the range of skills available and uses its power of co-option to ensure the gaps are filled.

### Risk and Internal Control

The Trustees review the main operational risks and actions to manage or mitigate it accordingly. The Board of Trustees has reviewed the effectiveness of the system of internal control. In particular, it has reviewed and updated the process for identifying and evaluating the major risks affecting the business and the policies procedures by which these risks are managed.

### Review of Transactions and Financial Position

#### Income Resources

The total income of the organisation for the year has been derived from its principal activities wholly undertaken in the United Kingdom.

During the year, income resources and gift received totalled £149,951. The donations and gift received have been made available without restriction as to its useage. While the total expenditure for the year was £149,590.

The balance on the charity's fund are unrestricted. These will be used to fund the charity's objectives during the next financial year. The trustees confirmed that the charity's assets are available and adequate to enable the charity fulfil its obligations.

#### Reserve Policy

It is the UR FCC policy to transfer on a monthly basis the sum of £500 from the unrestricted income resources to a restricted account towards the part-financing and acquisition of a place of worship for the church. As the church grows we intend to review and increase the fund.

## UPPER ROOM FIRE CHRISTIAN CENTRE

### Trustees Report for the year ended 31st March 2025

#### Statements of the Trustees' Responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to,

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgement and estimates that are responsible and prudent;
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to many departures disclosed and explained in the financial statement;
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue on that basis.

The Trustees are responsible for ensuring that proper books are maintained, for safe guarding the assets of the charity, and taking reasonable steps for the prevention and detection of fraud and other Irregularities. The board has reviewed the effectiveness of the system of internal control and there are no material weaknesses that would result in losses, contingencies and uncertainties that require a separate disclosure in these accounts.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 29 June 2025 and signed:

On Behalf of The Board



Mrs Francesca Akinyemi  
Trustee



Pastor Olajide Omotayo  
Trustee

# UPPER ROOM FIRE CHRISTIAN CENTRE

## Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2025

I report on the financial statements of the Charity on which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE) effective April 2008, as modified by the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historic cost convention and the accounting policies set out on pages 7 to 11.

### Respective Responsibilities of Trustees and Examiner

The Charity's trustees are responsible for the preparation of the financial statements. The trustees have acknowledged their responsibilities as stated on page 2 of the financial statement and has taken advantage of the exemption applicable to small companies. The trustees are satisfied that the audit requirement of Section 42(2) of the Charities Act 1993 does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity 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 charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the Act;
- c) to state whether particular matters have come to my attention.

### Basis of Opinion and Scope of Work Undertaken

I conducted my examination in accordance with the General Directions given by Charity Commissioners for England & Wales setting out the duties of an independent examiner. It is my responsibility to form an independent opinion as to the charity entitlement to the exemption claimed by the trustee. I have carried out the procedure we considered necessary to confirm whether or not the charity is entitled to the exemptions. I have compared the accounts with accounting records kept by the charity and making such limited enquiries of the trustees of the charity, which I considered necessary for the purpose of this report. These procedures provided only the assurance expressed by me to the trustees and members of the committee.

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that;

- 1) In accordance with Regulation 31 of the Charity (Accounts and Report) Regulations 2008, the accounts of this charity are not required to be audited under section 477 of the Companies Act 2006

## UPPER ROOM FIRE CHRISTIAN CENTRE

2) This report in respect of an examination carried out under section 43 of the Charities 1993 and in accordance with any directions given by the Commission under sub-section (7)(b) of that section which are applicable;

(i) the accounting records are kept in accordance with section 386 of the Companies Act 2006

(ii) the financial statements were prepared in accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) the financial statements were prepared in accordance with the methods and principles set out in the statement of Recommended Practice - Accounting and Reporting by Charities.



Wale Ajibola  
Enoch's Financial Services Ltd  
15 St Joseph's Close  
London W10 5GL

Date: 2/7/2025

# UPPER ROOM FIRE CHRISTIAN CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES For the year ended 31 March 2025

		Unrestricted funds	
	Notes	2025 £	2024 £
<b>Income Resources</b>			
Donations and Legacies	6.1	127,981	93,841
Investments	6.1	288	125
Other Income	6.1	21,682	13,184
<b>Total Income Resources</b>		<b><u>149,951</u></b>	<b><u>107,150</u></b>
<b>Resources Expended</b>			
Cost of activities in furtherances of Charitable Activities	6.2	58,550	31,356
Management & Administration of charity	6.3	85,525	71,450
Governance Cost	6.4	2,665	2,339
Finance Cost	6.5	2,850	1,525
<b>Total Resources Expended</b>		<b><u>149,590</u></b>	<b><u>106,670</u></b>
Net Income (Outgoing) Resources		361	480
Net Movement in Funds		0	0
Cash Funds B/F	5	17,688	17,208
Adjustment		0	0
<b>Total Funds Carried Forward</b>		<b><u>18,049</u></b>	<b><u>17,688</u></b>

# UPPER ROOM FIRE CHRISTIAN CENTRE

Charity No. 1134967

## STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH 2025

Unrestricted

	Notes	2025 £	2024 £
<b>Assets Retained for Charity's own use</b>			
Tangible Assets	3	8,843	7,998
<b>Cash Funds</b>			
Debtors		2,975	2,556
Cash/Bank		11,494	12,312
<b>NET CURRENT ASSETS</b>		<u>14,469</u>	<u>14,868</u>
<b>TOTAL ASSETS</b>		<b>23,312</b>	<b>22,866</b>
<b>Liabilities</b>			
Amount falling due more than one year	4	5,263	5,178
<b>TOTAL NET ASSETS</b>		<u><b>18,049</b></u>	<u><b>17,688</b></u>
<b>Charity Funds</b>			
Unrestricted General Funds B/F	5	17,688	17,208
Nat Income for the Year		361	480
Adjustment			
<b>TOTAL FUNDS</b>		<u><b>18,049</b></u>	<u><b>17,688</b></u>

Signed on behalf of all trustees:

Mrs Francesca Akinyemi (Trustee)

Signature

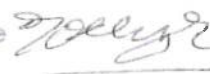


Date

2/7/25

Pastor Olajide Omotayo (Trustee)

Signature



Date

2/7/25

# UPPER ROOM FIRE CHRISTIAN CENTRE

## NOTES TO THE ACCOUNTS

### Notes to the Accounts for the year ended 31st March 2025

#### 1 Accounting Policies

##### **Basis of Preparation**

The accounts have been prepared in accordance 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) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and other incoming resources are recorded when they are receivable.

##### **Resources Expended**

All expenditures are accounted for on accrual basis and have been classified under headings that aggregate all costs related to the category. The charity expenditures represents the amount expended by the church in the current reporting period ended 31st March 2025

##### **Charitable Activities:**

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

##### **Governance Costs:**

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

##### **Taxation**

As a charity, the charitable funds are exempt from corporation tax but not from VAT.

##### **Tangible Fixed Assets:**

Depreciation has been provided at the following rates on a reducing balance methods.

Plant and Machinery	10%
Fittings and Fixtures	10%

#### 2 Voluntary Income

	2025	2024
	£	£
Unrestricted Donations Received	127,981	87,841
Restricted Income Received	21,970	19,309
Total Incoming Resources	<u>149,951</u>	<u>107,150</u>

# UPPER ROOM FIRE CHRISTIAN CENTRE

## NOTES TO THE ACCOUNTS (CONTINUED) for the year ended 31st March 2025

### 3 Fixed assets

	Plant & Machinery	Fittings & Fixture	Total
	£	£	£
<b>Cost</b>			
As At 1 April 2024	70,189	12,527	82,716
Addition During the Year	2,500	2,245	4,745
Disposal/Written off	0	0	0
At 31 March 2025	<u>72,689</u>	<u>14,772</u>	<u>87,461</u>
<b>Depreciation</b>			
As At 1 April 2024	65,769	8,949	74,718
Charge for the year	2,750	1,150	3,900
Disposal/Written off	0	0	0
At 31 March 2025	<u>68,519</u>	<u>10,099</u>	<u>78,618</u>
<b>Net Book Value</b>			
At 31 March 2025	<u>4,170</u>	<u>4,673</u>	<u>8,843</u>
At 31 March 2024	<u>4,420</u>	<u>3,578</u>	<u>7,998</u>

All fixed assets are used for direct charitable purposes.

### 4 Creditors Amount falling due within one year

	2025	2024
	£	£
Other Creditors: Accountancy fees	1,750	1,665
Other Creditors: Rent	3,513	3,513
	<u>5,263</u>	<u>5,178</u>

### 5 Unrestricted Funds

	2025	2024
	£	£
Unrestricted Funds brought forward	17,688	17,208
Unrestricted Funds for the year	361	480
Adjustment		
As at 31st March 2025 / 31st March 2024	<u>18,049</u>	<u>17,688</u>

# UPPER ROOM FIRE CHRISTIAN CENTRE

## NOTES TO THE ACCOUNTS (CONTINUED) for the year ended 31st March 2025

### 6 Detailed Income and Expenditure Account for the year to 31st March 2025

	2025 £	2024 £
<b>6.1 Income Resources</b>		
Incoming from offering, tithes, building & other	127,981	93,841
Investments	288	125
Gift Aid	21,682	13,184
<b>Total Incoming Resources</b>	<b><u>149,951</u></b>	<b><u>107,150</u></b>
<b>Resources Expended</b>		
<b>6.2 Costs of activities in furtherance of the charities objects:</b>		
Staff Cost - Salaries and Wages	28,776	26,880
Evangelism and Spiritual Events	27,586	4,476
Donations	2,188	0
	<b><u>58,550</u></b>	<b><u>31,356</u></b>
<b>6.3 Managemant and Administrative of charity:</b>		
Depreciation	3,900	4,035
Rent	45,426	45,546
Rates & Water	3,885	3,350
Insurance	4,025	4,250
Light & Heating	17,126	10,245
Entertainment	1,220	0
Postage & Telecommunications	2,446	1,875
Repairs and Renewals	1,885	1,020
Advertising & Publicity	550	425
Transport & Travelling	5,062	704
	<b><u>85,525</u></b>	<b><u>71,450</u></b>
<b>6.4 Governance Costs</b>		
Professional Fees	<u>2,665</u>	<u>2,339</u>
<b>6.5 Finance</b>		
Bank Charges	<u>2,850</u>	<u>1,525</u>
<b>Total Resources Expended</b>	<b>149,590</b>	<b>106,670</b>
<b>Net Expenditure</b>	<b>£361</b>	<b>£480</b>

**UPPER ROOM FIRE CHRISTIAN CENTRE**

England & Wales - Charity number 1134967

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# Accounts

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**UPPER ROOM FIRE CHRISTIAN CENTRE**

CHARITY No. 1134967

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2024**

# UPPER ROOM FIRE CHRISTIAN CENTRE

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# UPPER ROOM FIRE CHRISTIAN CENTRE

## Trustees Report for the year ended 31st March 2024

The Trustees of the Upper Room Fire Christian Centre present their report and financial statements for the year ended 31st March 2024. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

### Charity Details

A list of names and addresses of the charity's principal officers and bankers is set out on page 2.

### Objectives and Activities

The charity's principal activity are for the benefit of the public:-

- 1) The advancement of the Christian religion through worship and prayer to God
- 2) To promote the work of the Church within the community and assisting those in need
- 3) To demonstrate care & love to the vulnerable & less privilege

The Charity continues in its public benefit responsibilities by encouraging people to join the church freely for spiritual worship and engage in a number of social functions.

The Charity has been committed in its effort of advancing the objectives of the Church in general and in providing welfare for members and the wider community who are facing hardship.

### Organisation

Upper Room Fire Christian Centre trustees who were elected to serve the church and run its affairs. Annually the Board reviews the range of skills available and uses its power of co-option to ensure the gaps are filled.

### Risk and Internal Control

The Trustees review the main operational risks and actions to manage or mitigate it accordingly. The Board of Trustees has reviewed the effectiveness of the system of internal control. In particular, it has reviewed and updated the process for identifying and evaluating the major risks affecting the business and the policies procedures by which these risks are managed.

### Review of Transactions and Financial Position

#### Income Resources

The total income of the organisation for the year has been derived from its principal activities wholly undertaken in the United Kingdom.

During the year, income resources and gift received totalled £107,150. The donations and gift received have been made available without restriction as to its useage. While the total expenditure for the year was £106,670.

The balance on the charity's fund are unrestricted. These will be used to fund the charity's objectives during the next financial year. The trustees confirmed that the charity's assets are available and adequate to enable the charity fulfil its obligations.

#### Reserve Policy

It is the UR FCC policy to transfer on a monthly basis the sum of £500 from the unrestricted income resources to a restricted account towards the part-financing and acquisition of a place of worship for the church. As the church grows we intend to review and increase the fund.

# UPPER ROOM FIRE CHRISTIAN CENTRE

## Trustees Report for the year ended 31st March 2024

### Statements of the Trustees' Responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to;


- a) Select suitable accounting policies and apply them consistently;
- b) Make judgement and estimates that are responsible and prudent;
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to many departures disclosed and explained in the financial statement;
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue on that basis.

The Trustees are responsible for ensuring that proper books are maintained, for safe guarding the assets of the charity, and taking reasonable steps for the prevention and detection of fraud and other Irregularities. The board has reviewed the effectiveness of the system of internal control and there are no material weaknesses that would result in losses, contingencies and uncertainties that require a separate disclosure in these accounts.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 3 May 2024 and signed:

On Behalf of The Board

  
.....  
Mrs Francesca Akinyemi  
Trustee

  
.....  
Pastor Olajide Omotayo  
Trustee

# UPPER ROOM FIRE CHRISTIAN CENTRE

## Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2024

I report on the financial statements of the Charity on which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE) effective April 2008, as modified by the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historic cost convention and the accounting policies set out on pages 7 to 11.

### Respective Responsibilities of Trustees and Examiner

The Charity's trustee are responsible for the preparation of the financial statements.

The trustees have acknowledged their responsibilities as stated on page 2 of the financial statement and has taken advantage of the exemption applicable to small companies.

The trustees are satisfied that the audit requirement of Section 42(2) of the Charities Act 1993 does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity 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 charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the Act;
- c) to state whether particular matters have come to my attention.

### Basis of Opinion and Scope of Work Undertaken

I conducted my examination in accordance with the General Directions given by Charity Commissioners for England & Wales setting out the duties of an independent examiner.

It is my responsibility to form an independent opinion as to the charity entitlement to the exemption claimed by the trustee. I have carried out the procedure we considered necessary to confirm whether or not the charity is entitled to the exemptions. I have compared the accounts with accounting records kept by the charity and making such limited enquiries of the trustees of the charity, which I considered necessary for the purpose of this report. These procedures provided only the assurance expressed by me to the trustees and members of the committee.

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that;

- 1) In accordance with Regulation 31 of the Charity (Accounts and Report) Regulations 2008, the accounts of this charity are not required to be audited under section 477 of the Companies Act 2006


## UPPER ROOM FIRE CHRISTIAN CENTRE

2) This report in respect of an examination carried out under section 43 of the Charities 1993 and in accordance with any directions given by the Commission under sub-section (7)(b) of that section which are applicable;

(i) the accounting records are kept in accordance with section 386 of the Companies Act 2006

(ii) the financial statements were prepared in accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) the financial statements were prepared in accordance with the methods and principles set out in the statement of Recommended Practice - Accounting and Reporting by Charities.

  
Wale Ajibola  
Enoch's Financial Services Ltd  
15 St Joseph's Close  
London W10 5GL

Date: 06/05/2024

# UPPER ROOM FIRE CHRISTIAN CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2024

		Unrestricted funds	
	Notes	2024 £	2023 £
<b>Income Resources</b>			
Donations and Legacies	6.1	93,841	95,782
Investments	6.1	125	38
Other Income	6.1	13,184	10,812
<b>Total Income Resources</b>		<b>107,150</b>	<b>106,632</b>
<b>Resources Expended</b>			
Cost of activities in furtherances of Charitable Activities	6.2	31,356	31,830
Management & Administration of charity	6.3	71,450	71,958
Governance Cost	6.4	2,339	1,550
Finance Cost	6.5	1,525	1,250
<b>Total Resources Expended</b>		<b>106,670</b>	<b>106,588</b>
Net Income (Outgoing) Resources		480	44
Net Movement in Funds		0	0
Cash Funds B/F	5	17,208	17,164
Adjustment		0	0
<b>Total Funds Carried Forward</b>		<b>17,688</b>	<b>17,208</b>

# UPPER ROOM FIRE CHRISTIAN CENTRE

Charity No. 1134967

## STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH 2024

Unrestricted			
	Notes	2024 £	2023 £
<b>Assets Retained for Charity's own use</b>			
Tangible Assets	3	7,998	5,653
<b>Cash Funds</b>			
Debtors		2,556	2,908
Cash/Bank		12,312	12,584
<b>NET CURRENT ASSETS</b>		14,868	15,492
<b>TOTAL ASSETS</b>		22,866	21,145
<b>Liabilities</b>			
Amount falling due more than one year	4	5,178	3,937
<b>TOTAL NET ASSETS</b>		17,688	17,208
<b>Charity Funds</b>			
Unrestricted General Funds B/F	5	17,208	17,164
Nat Income for the Year		480	44
Adjustment			
<b>TOTAL FUNDS</b>		17,688	17,208

Signed on behalf of all trustees.

Mrs Francesca Akinyemi (Trustee)

  
Signature

5/5/24  
Date

Pastor Olajide Omotayo (Trustee)

  
Signature

Date 6/5/24

# UPPER ROOM FIRE CHRISTIAN CENTRE

## NOTES TO THE ACCOUNTS

### Notes to the Accounts for the year ended 31st March 2024

#### 1 Accounting Policies

##### Basis of Preparation

The accounts have been prepared in accordance 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) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and other incoming resources are recorded when they are receivable.

##### Resources Expended

All expenditures are accounted for on accrual basis and have been classified under headings that aggregate all costs related to the category. The charity expenditures represents the amount expended by the church in the current reporting period ended 31st March 2023

##### Charitable Activities:

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

##### Governance Costs:

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

##### Taxation

As a charity, the charitable funds are exempt from corporation tax but not from VAT.

##### Tangible Fixed Assets:

Depreciation has been provided at the following rates on a reducing balance methods.

Plant and Machinery	10%
Fittings and Fixtures	10%

#### 2 Voluntary Income

	2024	2023
	£	£
Unrestricted Donations Received	87,841	89,752
Restricted Income Received	19,309	16,880
Total Incoming Resources	<u>107,150</u>	<u>106,632</u>

# UPPER ROOM FIRE CHRISTIAN CENTRE

## NOTES TO THE ACCOUNTS (CONTINUED)

for the year ended 31st March 2024

### 3 Fixed assets

	Plant & Machinery	Fittings & Fixture	Total
	£	£	£
<b>Cost</b>			
As At 1 April 2023	66,389	9,677	76,066
Addition During the Year	3,800	2,850	6,650
Disposal/Written off	0	0	0
At 31 March 2024	<u>70,189</u>	<u>12,527</u>	<u>82,716</u>
<b>Depreciation</b>			
As At 1 April 2023	62,714	7,699	70,413
Charge for the year	3,055	1,250	4,305
Disposal/Written off	0	0	0
At 31 March 2024	<u>65,769</u>	<u>8,949</u>	<u>74,718</u>
<b>Net Book Value</b>			
At 31 March 2024	<u>4,420</u>	<u>3,578</u>	<u>7,998</u>
At 31 March 2023	<u>3,675</u>	<u>1,978</u>	<u>5,653</u>

All fixed assets are used for direct charitable purposes.

### 4 Creditors Amount falling due within one year

	2024	2023
	£	£
Other Creditors: Accountancy fees	1,665	1,525
Other Creditors: Rent	3,513	2,412
	<u>5,178</u>	<u>3,937</u>

### 5 Unrestricted Funds

	2024	2023
	£	£
Unrestricted Funds brought forward	17,208	17,164
Unrestricted Funds for the year	480	44
Adjustment		
As at 31st March 2023 / 31st March 2022	<u>17,688</u>	<u>17,208</u>

# UPPER ROOM FIRE CHRISTIAN CENTRE

## NOTES TO THE ACCOUNTS (CONTINUED) for the year ended 31st March 2024

### 6 Detailed Income and Expenditure Account for the year to 31st March 2024

	2024 £	2023 £
<b>6.1 Income Resources</b>		
Incoming from offering, tithes, building & other	93,841	95,782
Investments	125	38
Gift Aid	13,184	10,812
<b>Total Incoming Resources</b>	<u>107,150</u>	<u>106,632</u>
<b>Resources Expended</b>		
<b>6.2 Costs of activities in furtherance of the charities objects:</b>		
Staff Cost - Salaries and Wages	26,880	26,880
Evangelism and Spiritual Events	4,476	4,950
Donations	0	0
	<u>31,356</u>	<u>31,830</u>
<b>6.3 Managemant and Administrative of charity:</b>		
Depreciation	4,035	3,088
Rent	45,546	45,546
Rates & Water	3,350	3,288
Insurance	4,250	4,817
Light & Heating	10,245	10,455
Postage & Telecommunications	1,875	2,000
Repairs and Renewals	1,020	985
Advertising & Publicity	425	388
Transport & Travelling	704	1,391
	<u>71,450</u>	<u>71,958</u>
<b>6.4 Governance Costs</b>		
Professional Fees	<u>2,339</u>	<u>1,550</u>
<b>6.5 Finance</b>		
Bank Charges	<u>1,525</u>	<u>1,250</u>
<b>Total Resources Expended</b>	<b>106,670</b>	<b>106,588</b>
<b>Net Expenditure</b>	<b>£480</b>	<b>£44</b>

**UPPER ROOM FIRE CHRISTIAN CENTRE**

England & Wales - Charity number 1134967

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# Accounts

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**UPPER ROOM FIRE CHRISTIAN CENTRE**

CHARITY No. 1134967

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2023**

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# UPPER ROOM FIRE CHRISTIAN CENTRE

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# UPPER ROOM FIRE CHRISTIAN CENTRE

## Trustees Report for the year ended 31st March 2023

The Trustees of the Upper Room Fire Christian Centre present their report and financial statements for the year ended 31st March 2023. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

### Charity Details

A list of names and addresses of the charity's principal officers and bankers is set out on page 2.

### Objectives and Activities

The charity's principal activity are for the benefit of the public:-

- 1) The advancement of the Christian religion through worship and prayer to God
- 2) To promote the work of the Church within the community and assisting those in need
- 3) To demonstrate care & love to the vulnerable & less privilege

The Charity continues in its public benefit responsibilities by encouraging people to join the church freely for spiritual worship and engage in a number of social functions.

The Charity has been committed in its effort of advancing the objectives of the Church in general and in providing welfare for members and the wider community who are facing hardship.

### Organisation

Upper Room Fire Christian Centre trustees who were elected to serve the church and run its affairs. Annually the Board reviews the range of skills available and uses its power of co-option to ensure the gaps are filled.

### Risk and Internal Control

The Trustees review the main operational risks and actions to manage or mitigate it accordingly. The Board of Trustees has reviewed the effectiveness of the system of internal control. In particular, it has reviewed and updated the process for identifying and evaluating the major risks affecting the business and the policies procedures by which these risks are managed.

### Review of Transactions and Financial Position

#### Income Resources

The total income of the organisation for the year has been derived from its principal activities wholly undertaken in the United Kingdom.

During the year, income resources and gift received totalled £95,785. The donations and gift received have been made available without restriction as to its useage. While the total expenditure for the year was £96,105.

The balance on the charity's fund are unrestricted. These will be used to fund the charity's objectives during the next financial year. The trustees confirmed that the charity's assets are available and adequate to enable the charity fulfil its obligations.

#### Reserve Policy

It is the UR FCC policy to transfer on a monthly basis the sum of £500 from the unrestricted income resources to a restricted account towards the part-financing and acquisition of a place of worship for the church. As the church grows we intend to review and increase the fund.

# UPPER ROOM FIRE CHRISTIAN CENTRE

## Trustees Report for the year ended 31st March 2023

### Statements of the Trustees' Responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to;

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgement and estimates that are responsible and prudent;
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to many departures disclosed and explained in the financial statement;
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue on that basis.

The Trustees are responsible for ensuring that proper books are maintained, for safe guarding the assets of the charity, and taking reasonable steps for the prevention and detection of fraud and other irregularities. The board has reviewed the effectiveness of the system of internal control and there are no material weaknesses that would result in losses, contingencies and uncertainties that require a separate disclosure in these accounts.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 30 June 2023 and signed:

On Behalf of The Board

  
.....  
Mrs Francesca Akinyemi  
Trustee

# UPPER ROOM FIRE CHRISTIAN CENTRE

## Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2023

I report on the financial statements of the Charity on which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE) effective April 2008, as modified by the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historic cost convention and the accounting policies set out on pages 7 to 11.

### Respective Responsibilities of Trustees and Examiner

The Charity's trustee are responsible for the preparation of the financial statements. The trustees have acknowledged their responsibilities as stated on page 2 of the financial statement and has taken advantage of the exemption applicable to small companies. The trustees are satisfied that the audit requirement of Section 42(2) of the Charities Act 1993 does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity 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 charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the Act;
- c) to state whether particular matters have come to my attention.

### Basis of Opinion and Scope of Work Undertaken

I conducted my examination in accordance with the General Directions given by Charity Commissioners for England & Wales setting out the duties of an independent examiner. It is my responsibility to form an independent opinion as to the charity entitlement to the exemption claimed by the trustee. I have carried out the procedure we considered necessary to confirm whether or not the charity is entitled to the exemptions. I have compared the accounts with accounting records kept by the charity and making such limited enquiries of the trustees of the charity, which I considered necessary for the purpose of this report. These procedures provided only the assurance expressed by me to the trustees and members of the committee.

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that;

- 1) In accordance with Regulation 31 of the Charity (Accounts and Report) Regulations 2008, the accounts of this charity are not required to be audited under section 477 of the Companies Act 2006

## UPPER ROOM FIRE CHRISTIAN CENTRE

2) This report in respect of an examination carried out under section 43 of the Charities 1993 and in accordance with any directions given by the Commission under sub-section (7)(b) of that section which are applicable;

(i) the accounting records are kept in accordance with section 386 of the Companies Act 2006

(ii) the financial statements were prepared in accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) the financial statements were prepared in accordance with the methods and principles set out in the statement of Recommended Practice - Accounting and Reporting by Charities.



Wale Ajibola  
Enoch's Financial Services Ltd  
15 St Joseph's Close  
London W10 5GL

Date: 10th July 2023

# UPPER ROOM FIRE CHRISTIAN CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2023

		Unrestricted funds	
	Notes	2023 £	2022 £
<b>Income Resources</b>			
Donations and Legacies	6.1	95,782	81,351
Investments	6.1	38	1
Other Income	6.1	10,812	15,600
<b>Total Income Resources</b>		<u>106,632</u>	<u>96,952</u>
<b>Resources Expended</b>			
Cost of activities in furtherances of Charitable Activities	6.2	31,830	31,621
Management & Administration of charity	6.3	71,958	72,894
Governance Cost	6.4	1,550	1,848
Finance Cost	6.5	1,250	1,160
<b>Total Resources Expended</b>		<u>106,588</u>	<u>107,523</u>
Net Income (Outgoing) Resources		44	-10,571
Net Movement in Funds		0	0
Cash Funds B/F	5	17,164	27,735
Adjustment		0	0
<b>Total Funds Carried Forward</b>		<u>17,208</u>	<u>17,164</u>

# UPPER ROOM FIRE CHRISTIAN CENTRE

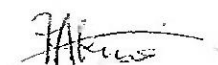
Charity No. 1134967

## STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH 2023

		Unrestricted	
	Notes	2023 £	2022 £
<b>Assets Retained for Charity's own use</b>			
Tangible Assets	3	5,653	1,741
<b>Cash Funds</b>			
Debtors		2,908	10,480
Cash/Bank		12,584	11,712
<b>NET CURRENT ASSETS</b>		<u>15,492</u>	<u>22,192</u>
<b>TOTAL ASSETS</b>		<b>21,145</b>	<b>23,933</b>
<b>Liabilities</b>			
Amount falling due more than one year	4	3,937	6,769
<b>TOTAL NET ASSETS</b>		<u><u>17,208</u></u>	<u><u>17,164</u></u>
<b>Charity Funds</b>			
Unrestricted General Funds B/F	5	17,164	17,164
Nat Income for the Year		44	0
Adjustment			
<b>TOTAL FUNDS</b>		<u><u>17,208</u></u>	<u><u>17,164</u></u>

Signed on behalf of all trustees.

Mrs Francesca Akinyemi (Trustee)



Signature

Date 10/07/2023

# UPPER ROOM FIRE CHRISTIAN CENTRE

## NOTES TO THE ACCOUNTS

### Notes to the Accounts for the year ended 31st March 2023

#### 1 Accounting Policies

##### Basis of Preparation

The accounts have been prepared in accordance 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) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and other incoming resources are recorded when they are receivable.

##### Resources Expended

All expenditures are accounted for on accrual basis and have been classified under headings that aggregate all costs related to the category. The charity expenditures represents the amount expended by the church in the current reporting period ended 31st March 2023

##### Charitable Activities:

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

##### Governance Costs:

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

##### Taxation

As a charity, the charitable funds are exempt from corporation tax but not from VAT.

##### Tangible Fixed Assets:

Depreciation has been provided at the following rates on a reducing balance methods.

Plant and Machinery	10%
Fittings and Fixtures	10%

#### 2 Voluntary Income

	2023	2022
	£	£
Unrestricted Donations Received	89,752	81,351
Restricted Income Received	16,880	15,601
Total Incoming Resources	<u>106,632</u>	<u>96,952</u>

## UPPER ROOM FIRE CHRISTIAN CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) for the year ended 31st March 2023

#### 3 Fixed assets

	Plant & Machinery	Fittings & Fixture	Total
	£	£	£
<b>Cost</b>			
As At 1 April 2022	61,889	7,177	69,066
Addition During the Year	4,500	2,500	7,000
Disposal/Written off	0	0	0
At 31 March 2023	<u>66,389</u>	<u>9,677</u>	<u>76,066</u>
<b>Depreciation</b>			
As At 1 April 2022	60,149	7,176	67,325
Charge for the year	2,565	523	3,088
Disposal/Written off	0	0	0
At 31 March 2023	<u>62,714</u>	<u>7,699</u>	<u>70,413</u>
<b>Net Book Value</b>			
At 31 March 2023	<u>3,675</u>	<u>1,978</u>	<u>5,653</u>
At 31 March 2022	<u>1,740</u>	<u>1</u>	<u>1,741</u>

All fixed assets are used for direct charitable purposes.

#### 4 Creditors Amount falling due within one year

	2023	2022
	£	£
Other Creditors: Accountancy fees	<u>3,937</u>	<u>6,769</u>

#### 5 Unrestricted Funds

	2023	2022
	£	£
Unrestricted Funds brought forward	17,164	17,164
Unrestricted Funds for the year	44	0
Adjustment		
As at 31st March 2023 / 31st March 2022	<u>17,208</u>	<u>17,164</u>

# UPPER ROOM FIRE CHRISTIAN CENTRE

## NOTES TO THE ACCOUNTS (CONTINUED)

for the year ended 31st March 2023

### 6 Detailed Income and Expenditure Account for the year to 31st March 2023

	2023	2022
	£	£
<b>6.1 Income Resources</b>		
Incoming from offering, tithes, building & other	95,782	81,351
Investments	38	1
Gift Aid	10812	15,600
<b>Total Incoming Resources</b>	<b><u>106,632</u></b>	<b><u>96,952</u></b>
<b>Resources Expended</b>		
<b>6.2 Costs of activities in furtherance of the charities objects:</b>		
Staff Cost - Salaries and Wages	26,880	26,880
Evangelism and Spiritual Events	4,950	4,741
Donations	0	-
	<b><u>31,830</u></b>	<b><u>31,621</u></b>
<b>6.3 Managemant and Administrative of charity:</b>		
Depreciation	3,088	3,724
Rent	45,546	45,647
Rates & Water	3,288	3,226
Insurance	4,817	5,064
Light & Heating	10,455	10,279
Postage & Telecommunications	2,000	1,923
Repairs and Renewals	985	1,248
Advertising & Publicity	388	267
Transport & Travelling	1,391	1,516
	<b><u>71,958</u></b>	<b><u>72,894</u></b>
<b>6.4 Governance Costs</b>		
Accountancy Fees	<u>1,550</u>	<u>1,848</u>
<b>6.5 Finance</b>		
Bank Charges	<u>1,250</u>	<u>1,160</u>
<b>Total Resources Expended</b>	<b>106,588</b>	<b>107,523</b>
<b>Net Expenditure</b>	<b>£44</b>	<b>-£10,571</b>

**UPPER ROOM FIRE CHRISTIAN CENTRE**

England & Wales - Charity number 1134967

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# Accounts

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**UPPER ROOM FIRE CHRISTIAN CENTRE**

**TRUSTEES' REPORT AND ACCOUNTS**

**YEAR ENDED 31ST MARCH 2022**

**CHARITY REGISTRATION NO: 1134967**

**UPPER ROOM FIRE CHRISTIAN CENTRE  
FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2022**

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**UPPER ROOM FIRE CHRISTIAN CENTRE  
LEGAL AND ADMINISTRATIVE INFORMATION  
YEAR ENDED 31ST MARCH 2022**

CHARITY REGISTRATION NUMBER:	1134967
REGISTERED OFFICE:	6 WHERNSIDE CLOSE LONDON SE28 8HB
TRUSTEES:	Pastor James Oladimeji Mrs Gloria Oladimeji Mrs Francesca Akinyemi Akinbola Oluwajinmi Pastor Olajide Omotayo
SECRETARY:	Akinbola Oluwajinmi
INDEPENDENT EXAMINER	New Bond Accountants 4a - 6a Hythe Street Dartford DA1 1BX

**UPPER ROOM FIRE CHRISTIAN CENTRE  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST MARCH 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

### **Risk management**

The Board of Trustees is ultimately responsible for the system of internal control and for reviewing its effectiveness. However, such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives, and can only provide reasonable and not absolute assurance against material misstatement of loss.

The Board has reviewed the effectiveness of the system of internal control. In particular, it has reviewed and updated the process for identifying and evaluating the major risks affecting the business and the policies and procedures by which these risks are managed.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and Aims**

The Charity's objects are, for the benefit of the public:-

- 1) The advancement of the Christian religion through worship and prayer to God
- 2) To promote the work of the Church within the community and assisting those in need
- 3) To demonstrate care & love to the vulnerable & less privilege

### **Significant activities**

During the year the Charity has been compliant in the execution of its public benefit responsibilities by encouraging people to join the church freely for spiritual worship and engage in a number of social functions.

In the planning of activities for the year, and having given due consideration to the Charity Commission's guidance on public benefit, and the specific guidance on charities for the advancement of religion in particular, the Charity has been committed in its efforts of advancing the objectives of Church in general and in providing welfare for members and the wider community who are facing hardship.

### **Volunteers**

URFCC is assisted by a team of volunteers in running the Church. These volunteers work in various capacities from ministers to cleaners and are critical to the smooth running of the Church.

### **Reserve Policy**

It is URFCC policy to transfer on a monthly basis, the sum of £500.00 from the unrestricted collections to a savings account towards the part-financing and acquisition of a place of worship for the church. As the church grows we intend to review and increase the funds.

## **FINANCIAL REVIEW**

The Trustees have implemented robust budgetary controls to monitor costs in an effort to continue to deliver its service in the future. Income - the total income for the twelve months under review was £96,952 (2021: £77,176).

Expenditure - total expenditure in the year was £107,523. The Charity recorded an operating deficit for the year of £10,571.

During the year the Trustees continued to place emphasis on financial management to ensure that the funds within the organisation are properly managed.

**UPPER ROOM FIRE CHRISTIAN CENTRE  
REPORT OF THE TRUSTEES  
YEAR ENDED 31ST MARCH 2022**

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) 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, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity's 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 is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 30 November 2022 and signed:

ON BEHALF OF THE BOARD:



.....  
**Mrs Francesca Akinyemi**

**REPORT OF THE INDEPENDENT EXAMINER  
UPPER ROOM FIRE CHRISTIAN CENTRE  
YEAR ENDED 31ST MARCH 2022**

I report on the accounts for the year ended 31st March 2022 set out on pages five to nine.

**Respective responsibilities of trustees and examiner**

The Charity's Trustees (who are also the Directors for the purposes of Company Law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an independent examination is required. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiners report**

My examination was carried out in accordance with the 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

**Independent examiner's statement**

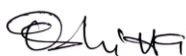
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Omowunmi Shitta, FCCA**

New Bond Accountants  
Business and Charity Advisors  
4a - 6a Hythe Street  
Dartford  
Kent  
DA1 1 BX

Date: 30 November, 2022

**UPPER ROOM FIRE CHRISTIAN CENTRE  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31ST MARCH 2022**

		<b>Unrestricted Funds</b>	
		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>	<b>Notes</b>		
<i>Incoming resources from generated funds</i>			
Donations and legacies	2	81,351	66,535
Investments	3	1	6
Other income	4	<u>15,600</u>	<u>10,635</u>
<b>TOTAL INCOME</b>		<b><u>96,952</u></b>	<b><u>77,176</u></b>
<b>RESOURCES EXPENDED</b>			
Charitable Activities	5	(31,621)	(27,583)
Support Cost	6	(72,894)	(48,827)
Governance Cost		(1,848)	(2,174)
Finance Cost		(1,160)	0
<b>TOTAL RESOURCES EXPENDED</b>		<b><u>(107,523)</u></b>	<b><u>(78,584)</u></b>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		<b><u>(10,571)</u></b>	<b><u>(1,408)</u></b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Funds brought forward - Unrestricted</b>		<u>27,735</u>	<u>29,143</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>£17,164</u></b>	<b><u>£27,735</u></b>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2021 or 2020 other than those included in the statement of financial activities.

The notes on pages 7 to 9 form part of these accounts.

**UPPER ROOM FIRE CHRISTIAN CENTRE  
BALANCE SHEET  
YEAR ENDED 31ST MARCH 2022**

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
<b>FIXED ASSETS</b>			
Tangible assets	13	1,741	5,465
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		11,712	17,298
Debtors	11	10,480	10,980
<b>CREDITORS: due within one year</b>	12	<b>(6,769)</b>	<b>(6,008)</b>
<b>Net Current Assets</b>		<b><u>15,423</u></b>	<b><u>22,270</u></b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>£17,164</u></b>	<b><u>£27,735</u></b>
<b>FUNDS:</b>			
Unrestricted Funds	8	<b><u>17,164</u></b>	<b><u>27,735</u></b>
Total funds		<b><u>£17,164</u></b>	<b><u>£27,735</u></b>

The financial statements were approved by the Board of Trustees on 30th November, 2022 and were signed on its behalf by:



.....  
**Mrs Francesca Akinyemi - Trustee**

The notes on pages 7 to 9 form part of these accounts.

**UPPER ROOM FIRE CHRISTIAN CENTRE  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2022**

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements have been prepared in accordance 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) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Celestial Church of Christ - House of Praise Parish meets the definition of a public benefit entity under FRS 102.

### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and other incoming resources - Income from tithes of the network churches in the forum when these are receivable.

### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Charitable activities**

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

### **Governance costs**

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Tangible fixed assets**

There are no fixed assets for the charity in the year under review.

**UPPER ROOM FIRE CHRISTIAN CENTRE  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2022**

<b>2. VOLUNTARY INCOME</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
<b>Unrestricted funds</b>		
Donations received	81,351	66,535
Total incoming resources	<b><u>£81,351</u></b>	<b><u>£66,535</u></b>
<b>3. INVESTEMENT INCOME</b>		
<b>Unrestricted funds</b>		
Bank interest receivable	<u>1</u>	<u>6</u>
	<b><u>1</u></b>	<b><u>6</u></b>
<b>4. OTHER INCOME</b>		
<b>Unrestricted funds</b>		
Other income	15,600	10,635
	<b><u>15,600</u></b>	<b><u>10,635</u></b>
<b>5. Costs of charitable activities by fund type</b>		
<b>Unrestricted funds</b>		
Charitable Activities	31,621	27,583
Support costs	-	51,001
	<b><u>31,621</u></b>	<b><u>78,584</u></b>
<b>6. Support Cost (Management Cost)</b>	<b><u>72,894</u></b>	<b><u>47,109</u></b>
<b>7. Other costs</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
Finance	1,160	1,718
Governance	<u>1,848</u>	<u>2,174</u>
	<b><u>£3,008</u></b>	<b><u>£3,892</u></b>

**UPPER ROOM FIRE CHRISTIAN CENTRE  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2022**

**8. MOVEMENTS IN FUNDS**

	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
		<u>2022</u>	<u>2021</u>
<b>Unrestricted Funds</b>			
General fund for the year		(£10,571)	(£1,408)
General fund brought forward		<u>£27,735</u>	<u>£29,143</u>
<b>Total funds</b>		<u>£17,164</u>	<u>£27,735</u>

**9. EXTRA ORDINARY EVENT**

There are no extra ordinary event.

**10. TRUSTEES REMUNERATION AND BENEFITS****Trustees' expenses**

During the year, a Trustee received remuneration totalling £26,880 for their employment as the residing pastor of the Church (2021: 26,880). The remuneration is not for their Trusteeship

	<u>2022</u>	<u>2021</u>
<b>11. DEBTORS</b>		
<b>Amounts due within one year:</b>		
Prepayments and accrued income	£5,480	£3,380
Other debtors	<u>£5,000</u>	<u>£7,600</u>
	<u>£10,480</u>	<u>£10,980</u>
<b>12. CREDITORS</b>		
<b>Amounts falling due within one year:</b>		
Other creditors	£1,567	£1,557
Accruals and deferred income	<u>£5,201</u>	<u>£4,451</u>
	<u>£6,768</u>	<u>£6,008</u>

**13. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Plant and machinery</b>	<b>Fixtures and fittings</b>	<b>Total</b>
	£	£	£
At 01 April 2021	61,889	7,177	69,066
At 31 March 2022	<u>61,889</u>	<u>7,177</u>	<u>69,066</u>
<b>Depreciation</b>			
At 01 April 2021	56,847	6,754	63,601
Charge for year	3,302	422	3,724
At 31 March 2022	<u>60,149</u>	<u>7,176</u>	<u>67,325</u>
<b>Net book values</b>			
At 31 March 2022	<u>1,740</u>	<u>1</u>	<u>1,741</u>
At 31 March 2021	<u>5,042</u>	<u>423</u>	<u>5,465</u>

**UPPER ROOM FIRE CHRISTIAN CENTRE  
INCOME AND EXPENDITURE  
YEAR ENDED 31ST MARCH 2022**

	<u>2022</u>	<u>2021</u>
	£	£
<b>Incoming Resources:</b>		
<b>Voluntary income:</b>		
Tithes and Offerings	71,182	53,349
Gift Aid	<u>10,169</u>	<u>13,186</u>
	<b><u>81,351</u></b>	<b><u>66,535</u></b>
<b>Investments:</b>		
Bank Interest Receivable	<u>1</u>	<u>6</u>
<b>Other Income:</b>		
Other Income	-	625
Rental income	<u>15,600</u>	<u>10,010</u>
	<b><u>15,600</u></b>	<b><u>10,635</u></b>
<b>Total incoming resources</b>	<b><u>96,952</u></b>	<b><u>77,176</u></b>
<b>RESOURCES EXPENDED:</b>		
<b>Charitable activities:</b>		
Staff Costs - Wages and Salaries	26,880	26,880
Evangelism and special events	<u>4,741</u>	<u>703</u>
	<b><u>31,621</u></b>	<b><u>27,583</u></b>
<b>SUPPORT COSTS: MANAGEMENT</b>		
Depreciation - Owned Assets	3,724	3,958
Rent	45,647	22,773
Rates & Water	3,226	3,137
Insurance	5,064	5,124
Light & Heat	10,279	4,147
Postage & Telecommunications	1,923	1,951
Repairs & Renewals	1,248	4,639
Transport & Travelling	1,516	1,230
Advertising & Publicity	<u>267</u>	<u>150</u>
	<b><u>72,894</u></b>	<b><u>47,109</u></b>
<b>FINANCE</b>		
Bank Charges	<u>1,160</u>	<u>1,718</u>
<b>GOVERNANCE COSTS</b>		
Accountancy Fees	<u>1,848</u>	<u>2,174</u>
<b>Total resources expended</b>	<b><u>107,523</u></b>	<b><u>78,584</u></b>
<b>Net expenditure</b>	<b><u>(£10,571)</u></b>	<b><u>(£1,408)</u></b>

**UPPER ROOM FIRE CHRISTIAN CENTRE**

England & Wales - Charity number 1134967

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# Accounts

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UPPER ROOM FIRE CHRISTIAN CENTRE  
Report of the Trustees and Unaudited Financial Statements  
For the year ended 31 March 2021

UPPER ROOM FIRE CHRISTIAN CENTRE  
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For the year ended 31 March 2021

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# UPPER ROOM FIRE CHRISTIAN CENTRE

## Report of the Trustees For the year ended 31 March 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

Upper Room Fire Christian Centre (URFCC) is committed to bringing as many people as possible to worship at our church and to become member and join the church in achieving its aims & objectives.

URFCC services & worship put faith into practice through prayers, scripture & music. Generally, we encourage our members to:

- worship God continually
- pray to God without ceasing
- learn about the gospel
- develop their knowledge & trust in God
- reach out to other people to preach the gospel
- demonstrate care & love to the vulnerable & less privileged.

### Statement on public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

### Volunteers

URFCC is assisted by a team of volunteers in running the Church. These volunteers work in various capacities from ministers to cleaners and are critical to the smooth running of the Church.

### ACHIEVEMENTS AND PERFORMANCE

#### Significant activities

URFCC offers a range of services on a weekly basis which are beneficial & spiritually fulfilling - they are:

- Sunday services (8.30 am to 1.00 pm) : Worship & Prayers
- Monday / Wednesday services ( 6.30 pm to 9.00 pm): Miracle Service for healing & stubborn problem solution.
- Monday to Thursday services (11.00 am to 2.00 pm): Healing & Deliverance Hour
- Friday nights (11.00 pm to 4.00 am): Night of Fire

There are also other services or programmes held monthly:

- 2nd Saturday of every month ( 3.00pm to 5.00 pm): singles / youth fellowship.

Apart from our regular services, we encourage our members to celebrate & thank God at the milestones of their journey through life.

### FINANCIAL REVIEW

The charity reported a total income of £77,176 and a net surplus of £4,168 in the year to 31 March 2021, accumulated funds were £24,973 of unrestricted funds.

#### Reserves

It is URFCC policy to transfer on a monthly basis, the sum of £500.00 from the unrestricted collections to a savings account towards the part-financing and acquisition of a place of worship for the church. As the church grows we intend to review and increase the funds.

#### Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

Upper Room Fire Christian Centre (URFCC) is a charitable trust registered on the 16th of March 2010 and is controlled by its governing document, trust deed dated 26th October 2009.

#### Recruitment and appointment of trustees

Trustees are elected by existing trustees in a way that serves the Charity's best interests and Trustees are made aware of the legal responsibilities they will be taking on.

### REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Name of Charity</b>	UPPER ROOM FIRE CHRISTIAN CENTRE
<b>Charity registration number</b>	1134967
<b>Principal address</b>	6 WHERNSIDE CLOSE LONDON SE28 8HB

UPPER ROOM FIRE CHRISTIAN CENTRE

Report of the Trustees Continued  
For the year ended 31 March 2021

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Pastor James Oladimeji  
Mrs Gloria Oladimeji  
Mrs Francesca Akinyemi  
Akinbola Oluwajinmi  
Pastor Olajide Omotayo

**Secretary**

Akinbola Oluwajinmi

**Independent examiners**

Tolu Obisesan  
New Bond Accountants  
4a - 6a Hythe Street  
Dartford  
DA1 1BX

Approved by the Board of Trustees and signed on its behalf by



.....  
Mrs Francesca Akinyemi

10 January 2022

UPPER ROOM FIRE CHRISTIAN CENTRE  
Independent Examiners Report to the Trustees  
For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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.

**Independent examiners statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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.



---

Tolu Obisesan  
New Bond Accountants  
4a - 6a Hythe Street  
Dartford  
DA1 1BX

10 January 2022

UPPER ROOM FIRE CHRISTIAN CENTRE  
Statement of Financial Activities  
For the year ended 31 March 2021

	Notes	Unrestricted funds £	2020 £
<b>Income and endowments from:</b>			
Donations and legacies	2	66,535	83,109
Investments	3	6	16
Other income	4	10,635	40,560
<b>Total</b>		<b>77,176</b>	<b>123,685</b>
<b>Expenditure on:</b>			
Charitable activities	5/6	(78,584)	(127,577)
<b>Total</b>		<b>(78,584)</b>	<b>(127,577)</b>
<b>Net expenditure</b>		<b>(1,408)</b>	<b>(3,892)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		29,143	33,035
<b>Total funds carried forward</b>		<b>27,735</b>	<b>29,143</b>

UPPER ROOM FIRE CHRISTIAN CENTRE  
Statement of Financial Position  
As at 31 March 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	12	5,465	9,423
		<b>5,465</b>	<b>9,423</b>
<b>Current assets</b>			
Debtors	13	10,980	7,180
Cash at bank and in hand		17,298	18,458
		<b>28,278</b>	<b>25,638</b>
<b>Creditors: amounts falling due within one year</b>	14	(6,008)	(5,918)
<b>Net current assets</b>		<b>22,270</b>	<b>19,720</b>
<b>Total assets less current liabilities</b>		<b>27,735</b>	<b>29,143</b>
<b>Net assets</b>		<b>27,735</b>	<b>29,143</b>
<b>The funds of the charity</b>			
Unrestricted income funds	15	27,735	29,143
<b>Total funds</b>		<b>27,735</b>	<b>29,143</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:




---

Mrs Francesca Akinyemi  
Trustee

10 January 2022

# UPPER ROOM FIRE CHRISTIAN CENTRE

## Notes to the Financial Statements

For the year ended 31 March 2021

### 1. Accounting Policies

#### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

UPPER ROOM FIRE CHRISTIAN CENTRE meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

#### Funds

The church's principal source of funds is voluntary donations from members. These donations are of various categories:

- Offering during services
- Tithes during services.
- Others.

All donations are made in accordance with the provisions in the Holy Bible.

#### Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

#### Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure

#### Charitable activities

Charitable activities are those costs relating to activities carried out to meet the objectives of the charity and include directly attributed costs as well as support costs.

#### Allocation and appointment of costs

Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

### 2. Income from donations and legacies

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Donations received	66,535	83,109
	<u>66,535</u>	<u>83,109</u>

UPPER ROOM FIRE CHRISTIAN CENTRE  
Notes to the Financial Statements Continued  
For the year ended 31 March 2021

**3. Investment income**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	6	16
	<b>6</b>	<b>16</b>
	<b>6</b>	<b>16</b>

**4. Other income**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Other Income	10,635	40,560
	<b>10,635</b>	<b>40,560</b>
	<b>10,635</b>	<b>40,560</b>

**5. Costs of charitable activities by fund type**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Charitable Activities	27,583	39,492
Support costs	51,001	88,085
	<b>78,584</b>	<b>127,577</b>
	<b>78,584</b>	<b>127,577</b>

**6. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2021	2020
	£	£	£	£
<b>Support costs</b>				
Charitable Activities	27,583	51,001	78,584	127,577

**7. Analysis of support costs**

	2021	2020
	£	£
<b>Charitable Activities</b>		
Management	48,827	84,612
Finance	-	1,727
Governance costs	2,174	1,746
	<b>51,001</b>	<b>88,085</b>
	<b>51,001</b>	<b>88,085</b>

UPPER ROOM FIRE CHRISTIAN CENTRE  
Notes to the Financial Statements Continued  
For the year ended 31 March 2021

**8. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	3,958	7,284
Accountancy fees	2,174	1,746
	<b>6,132</b>	<b>9,030</b>

**9. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2021 were:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	26,880	26,880
	<b>26,880</b>	<b>26,880</b>

	<b>2021</b>	<b>2020</b>
Employee	1	1
	<b>1</b>	<b>1</b>

**10. Trustee remuneration and related party transactions**

During the year, a Trustee received remuneration totalling £26,880 for their employment as the residing pastor of the Church (2020: 26,880). The remuneration is not for their Trusteeship

During the year, JAMES OLADIMEJI received a loan totalling £1,000 from the Charity. (2021: £1,000)  
During the year, GLORIA OLADIMEJI received a loan totalling £1,500 from the Charity. (2021: £1,500)

**11. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

UPPER ROOM FIRE CHRISTIAN CENTRE  
Notes to the Financial Statements Continued  
For the year ended 31 March 2021

**12. Tangible fixed assets**

Cost or valuation	Plant and machinery £	Fixtures and fittings £	Total £
At 01 April 2020	61,889	7,177	69,066
At 31 March 2021	<b>61,889</b>	<b>7,177</b>	<b>69,066</b>
<b>Depreciation</b>			
At 01 April 2020	52,945	6,698	59,643
Charge for year	3,902	56	3,958
At 31 March 2021	<b>56,847</b>	<b>6,754</b>	<b>63,601</b>
<b>Net book values</b>			
At 31 March 2021	<b>5,042</b>	<b>423</b>	<b>5,465</b>
At 31 March 2020	<b>8,944</b>	<b>479</b>	<b>9,423</b>

**13. Debtors**

	2021 £	2020 £
<b>Amounts due within one year:</b>		
Prepayments and accrued income	3,380	2,080
Other debtors	7,600	5,100
	<b>10,980</b>	<b>7,180</b>

**14. Creditors: amounts falling due within one year**

	2021 £	2020 £
Other creditors	1,557	1,557
Accruals and deferred income	4,451	4,361
	<b>6,008</b>	<b>5,918</b>

**15. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2021 £
<i>General</i>				
General	29,143	77,176	(78,584)	27,735
	<b>29,143</b>	<b>77,176</b>	<b>(78,584)</b>	<b>27,735</b>

UPPER ROOM FIRE CHRISTIAN CENTRE  
Notes to the Financial Statements Continued  
For the year ended 31 March 2021

**Unrestricted Funds - Previous year**

	Balance at 01/04/2019 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2020 £
<i>General</i>				
General	33,035	123,685	(127,577)	29,143
	<b>33,035</b>	<b>123,685</b>	<b>(127,577)</b>	<b>29,143</b>

**Purpose of unrestricted Funds**

General

Unrestricted funds are available for use at the discretion of the Committee in furtherance of their charitable objectives unless the funds have been designated for other purposes.

**16. Analysis of net assets between funds**

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>			
<i>General</i>			
General	5,465	22,270	27,735
	<b>5,465</b>	<b>22,270</b>	<b>27,735</b>

**Previous year**

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>			
<i>General</i>			
General	9,423	19,720	29,143
	<b>9,423</b>	<b>19,720</b>	<b>29,143</b>

UPPER ROOM FIRE CHRISTIAN CENTRE  
Detailed Statement of Financial Activities  
For the year ended 31 March 2021

	2021	2020
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Tithes, Offerings And Pledges	53,349	73,054
Gift Aid	13,186	10,055
	<b>66,535</b>	<b>83,109</b>
<b>Investments</b>		
Bank Interest Receivable	6	16
	<b>6</b>	<b>16</b>
<b>Other income</b>		
Other Income	625	-
Rental Income	10,010	40,560
	<b>10,635</b>	<b>40,560</b>
<b>Total incoming resources</b>	<b>77,176</b>	<b>123,685</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Staff Costs - Wages & Salaries	(26,880)	(26,880)
Worship, Crusades & Evangelism	(703)	(12,612)
	<b>(27,583)</b>	<b>(39,492)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Depreciation - Owned Assets	(3,958)	(7,284)
Rent	(22,773)	(43,825)
Rates & Water	(3,137)	(3,324)
Insurance	(5,124)	(5,830)
Light & Heat	(4,147)	(4,736)
Postage & Telecommunications	(1,951)	(2,127)
Repairs & Renewals	(4,639)	(15,475)
Transport & Travelling	(1,230)	(1,765)
Bank Charges	(1,718)	-
Advertising & Publicity	(150)	(246)
	<b>(48,827)</b>	<b>(84,612)</b>
<b>Finance</b>		
Bank Charges	-	(1,727)
	<b>-</b>	<b>(1,727)</b>
<b>Governance costs</b>		
Accountancy Fees	(2,174)	(1,746)
	<b>(2,174)</b>	<b>(1,746)</b>
<b>Total resources expended</b>	<b>(78,584)</b>	<b>(127,577)</b>
<b>Net Expenditure</b>	<b>(1,408)</b>	<b>(3,892)</b>