

**Redeemed Christian Church of God
-New Jerusalem Church Salford**

.REGISTERED CHARITY NUMBER: 1136293

**Report of the Trustees and
Financial Statements for the year ended 31st March 2021
For
REDEEMED CHRISTIAN CHURCH OF GOD-
NEW JERUSALEM CHURCH SALFORD**

**G A Harris & Co Ltd
Chartered Accountants
& Registered Auditors
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX**

**Redeemed Christian Church of God
-New Jerusalem Church Salford**

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For the year ended 31 March 2021**

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**Redeemed Christian Church of God
-New Jerusalem Church Salford**

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

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2011.

The trustees have pleasure of submitting their report and the financial statements for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1136293

Principal address

15 Shatley Dtreect
Manchester
M3 1HU

Trustees

Mr Josiah Amosu Taiwo Adegbola
Dr Alexander Adejo Oluwasakin
Mrs Monisola Elizabeth Oyewumi
Mr Emmanuel Adebayo Isola

Independent Examiner

G A Harris & Co Ltd
Chartered Accountants
& Registered Auditors
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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 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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of Redeemed Christian Church of God – New Jerusalem Church Salford are:

- a) The furtherance of Christianity and the Christian education.
- b) Provision of suitable atmosphere where the Christian principles can be taught and developed within our community.

**Redeemed Christian Church of God
-New Jerusalem Church Salford**

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

Significant activities

The principal activities of the church are:

Christian worship, Christian outreach program to increase Christian awareness and to spread the gospel of our Lord Jesus Christ and the development of the whole man, spiritually, mentally and physically

Church History and Status

New Jerusalem Church as a registered charity organisation in the United Kingdom continue to function purely within the scope of its charitable status since its inception and registration in June 2010.

Operations

The church continues to engage in the propagation of the Christian religion to the local, national and international communities within Manchester and its environs.

As a charity, the church supports:

Projects and goals which are aimed at relieving the effect of poverty on the less privileged, as well as bridging the links among the diverse people of our communities.

Future strategy and policy

The trustees are satisfied that the charity has sufficient resources to maintain its current activities and hope that the congregation will grow and increase naturally with time.

**REDEEMED CHRISTIAN CHURCH OF GOD
NEW JERUSALEM CHURCH SALFORD
Report of the Trustees
For the year ended 31 March 2021**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.


The law applicable to charities in England and Wales, the Charities Act 2011, and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year. 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 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 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 Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity Commission website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD:


.....
Trustee

Date: 28/12/2021

**REDEEMED CHRISTIAN CHURCH OF GOD
NEW JERUSALEM CHURCH SALFORD**

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the charity is not subject to audit under Charity 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 independent examiner's 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 presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no 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, comply with the accounting requirements with Section 130 of the 2011 Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



G A Harris FCA BA Hons.

Chartered Accountants & Registered Auditors
Brulimar House
Jubilee Road
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Manchester
M24 4LX

30/12/2021

**REDEEMED CHRISTIAN CHURCH OF GOD
NEW JERUSALEM CHURCH SALFORD**

**Statement of Financial Activities
For the year ended 31 March 2021**

	Notes	2021 Unrestricted Funds £	2020 Unrestricted Funds
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	78,991	63,715
Other operating income – HMRC CJRS		10,362	
Total incoming resources		89,353	63,715
RESOURCES EXPENDED			
Charitable activities			
Resources expended on charitable activities	3	-	3,920
Governance costs	4	54,422	56,377
Total resources expended		54,422	60,297
SURPLUS (DEFICIT) FOR THE YEAR		34,931	3,418
RECONCILIATION OF FUNDS			
Funds brought forward from previous year		31,143	27,725
TOTAL FUNDS CARRIED FORWARD		66,074	31,143

The notes form part of these financial statements

**REDEEMED CHRISTIAN CHURCH OF GOD
NEW JERUSALEM CHURCH SALFORD**

**Balance Sheet
At 31 March 2021**

	Notes	2021 Unrestricted Funds £	2020 Unrestricted Funds £
FIXED ASSETS			
Tangible assets	6	5,946	5,036
CURRENT ASSETS			
Debtors	7	22,298	17,549
Cash at bank		57,830	8,558
CREDITORS			
Amounts falling due within one year	8	(3,333)	(-)
NET CURRENT ASSETS		<u>76,795</u>	<u>26,107</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		82,741	31,143
CREDITORS			
Amounts falling due after more than one year		(16,667)	-
NET ASSETS		<u>66,074</u>	<u>31,143</u>
FUNDS			
Unrestricted funds:	9		
General fund		66,074	31,143
TOTAL FUNDS		<u>66,074</u>	<u>31,143</u>

The financial statements were approved by the Board of Trustees on 28/12/2021 and were signed on its behalf by:

ON BEHALF OF THE BOARD:


.....
Trustee

Date: 28/12/2021

The notes form part of these financial statements

**REDEEMED CHRISTIAN CHURCH OF GOD
NEW JERUSALEM CHURCH SALFORD**

**Notes to the Financial Statements
For the year ended 31 March 2021**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church office equipment -20% reducing balance

Taxation

The charity is exempt from 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.

2. VOLUNTARY INCOME

	2021	2020
	£	£
Tithes & Offering	69,193	58,666
Gift Aid Claim	9,798	5,049
	<u>78,991</u>	<u>63,715</u>

**REDEEMED CHRISTIAN CHURCH OF GOD
NEW JERUSALEM CHURCH SALFORD**

**Notes to the Financial Statements - continued
For the year ended 31 March 2021**

3 CHARITABLE ACTIVITIES COSTS	DIRECT COSTS 2021 £	DIRECT COSTS 2020 £
Resources expended on charitable activities	=	<u>3,920</u>
4 GOVERNANCE COSTS	£	£
Wages and Salaries	6,000	6,000
Rent and Rates	25,000	25,200
Telephone	1,104	792
Printing, postage and stationery	200	385
Insurance	1,481	1,518
Repairs and maintenance	1,100	1,405
Legal & Professional fees	1,875	730
Accountancy fees	876	480
Conference Expenses	2,242	1,810
Light & Heat	776	4,552
Motor & Travel Expenses	8,425	8,746
Depreciation	1,486	1,259
Bank Charges	-	-
Advertising and PR	-	-
Subscriptions	-	-
Pastoral Allowances	3,300	3,300
Sundry expenses	557	200
	<u>54,422</u>	<u>56,377</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021.

Trustees' Expenses

There were no Trustee expenses paid in the year ended 31st March 2021.

**REDEEMED CHRISTIAN CHURCH OF GOD
NEW JERUSALEM CHURCH SALFORD**

**Notes to the Financial Statements - continued
For the year ended 31 March 2021**

6.	TANGIBLE FIXED ASSETS	Church Equipment £		
	COST			
	At 1 April 2020	24,086		
	Additions	2,396		
	At 31 March 2021	<u>26,482</u>		
	DEPRECIATION			
	At 1 April 2020	19,050		
	Charge for year	<u>1,486</u>		
	At 31 March 2021	<u>20,536</u>		
	NET BOOK VALUE			
	At 31 March 2021	<u>5,946</u>		
	At 31 March 2020	<u>5,036</u>		
7.	DEBTORS:			
		2021	2020	
	Gift aid reclaim	9,798	5,049	
	Other debtors	<u>12,500</u>	<u>12,500</u>	
		22,298	17,549	
8.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2021	2020	
	Other Creditors – bank loan	3,333	-	
	CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR			
	Other Creditors – bank loan	16,667	=	
9.	MOVEMENT IN FUNDS			
		At 01/04/20	Surplus	At 31/03/21
		£	£	£
	Unrestricted funds			
	General fund	31,143	34,931	66,074
	TOTAL FUNDS	<u>31,143</u>	<u>34,931</u>	<u>66,074</u>