

**Redeemed Christian Church of God  
-New Jerusalem Church Salford  
REGISTERED CHARITY NUMBER: 1136293**

**Report of the Trustees and  
Financial Statements for the year ended 31<sup>st</sup> March 2022  
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**

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

**Contents of the Financial Statements  
For the year ended 31 March 2022**

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

**Report of the Trustees  
For the year ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 in submitting their report and the financial statements for the year ended 31 March 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1136293

**Principal address**

15 Shatley Dtreet  
Manchester  
M3 1HU

**Trustees**

Mr Josiah Amosu Taiwo Adegbola  
Dr Alexander Adejo Oluwasakin  
Mrs Monisola Elizabeth Oyewumi  
Mr Emmanuel Adebayo Iso.a

**Independent Examiner**

G A Harris & Co Ltd  
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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 2022**

**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 2022**

**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: 05/01/2023

**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 2022, 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  
Middleton  
Manchester  
M24 4LX

05/01/2023

**G.A HARRIS & CO. LTD**  
CHARTERED ACCOUNTANTS  
BRULIMAR HOUSE, JUBILEE ROAD  
MIDDLETON, MANCHESTER, M24 2LX  
TEL: (0161) 655 7012 FAX: (0161) 655 7003

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

**Statement of Financial Activities  
For the year ended 31 March 2022**

		<b>2022 Unrestricted Funds £</b>	<b>2021 Unrestricted Funds</b>
<b>INCOMING RESOURCES</b>	Notes		
<b>Incoming resources from generated funds</b>			
Voluntary income	2	78,199	78,991
Other operating income – HMRC CJRS		-	10,362
<b>Total incoming resources</b>		<b>78,199</b>	<b>89,353</b>
 <b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>	3		
Resources expended on charitable activities		-	-
 <b>Governance costs</b>	4	64,948	54,422
 <b>Total resources expended</b>		<b>64,948</b>	<b>54,422</b>
Interest Paid		108	-
 <b>SURPLUS (DEFICIT) FOR THE YEAR</b>		<b>13,143</b>	<b>34,931</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Funds brought forward from previous year</b>		<b>66,074</b>	<b>31,143</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>79,217</b>	<b>66,074</b>

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

**Balance Sheet  
At 31 March 2022**

	Notes	2022 Unrestricted Funds £	2021 Unrestricted Funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	9,093	5,946
<b>CURRENT ASSETS</b>			
<b>Debtors</b>	7	23,349	22,298
Cash at bank		65,392	57,830
<b>CREDITORS</b>			
Amounts falling due within one year	8	(4,283)	(3,333)
<b>NET CURRENT ASSETS</b>		<b><u>84,458</u></b>	<b><u>76,795</u></b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>93,551</b>	<b>82,741</b>
<b>CREDITORS</b>			
Amounts falling due after more than one year		(14,334)	(£16,667)
<b>NET ASSETS</b>		<b><u>79,217</u></b>	<b><u>66,074</u></b>
<b>FUNDS</b>	9		
Unrestricted funds:			
General fund		79,217	66,074
<b>TOTAL FUNDS</b>		<b><u>79,217</u></b>	<b><u>66,074</u></b>

The financial statements were approved by the Board of Trustees on 05/01/2023 and were signed on its behalf by:

**ON BEHALF OF THE BOARD:**



Trustee

Date: 05/01/2023



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

**Notes to the Financial Statements  
For the year ended 31 March 2022**

**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**

	2022	2021
	£	£
Tithes & Offering	67,350	69,193
Gift Aid Claim	10,849	9,798
	<u>78,199</u>	<u>78,991</u>

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

**Notes to the Financial Statements - continued  
For the year ended 31 March 2022**

<b>3</b>	<b>CHARITABLE ACTIVITIES COSTS</b>	<b>DIRECT COSTS</b>	<b>DIRECT COSTS</b>
		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Resources expended on charitable activities	<u>4350</u>	-
<b>4</b>	<b>GOVERNANCE COSTS</b>	<b>£</b>	<b>£</b>
	Wages and Salaries	7,000	6,000
	Rent and Rates	25,000	25,000
	Telephone	297	1,104
	Printing, postage and stationery	687	200
	Insurance	1,526	1,481
	Repairs and maintenance	1,106	1,100
	Legal & Professional fees	-	1,875
	Accountancy fees	780	876
	Conference Expenses	1,282	2,242
	Light & Heat	2,302	776
	Motor & Travel Expenses	10,411	8,425
	Depreciation	2,273	1,486
	Gifts	3,156	-
	Advertising and PR	-	-
	Subscriptions	-	-
	Pastoral Allowances	3,300	3,300
	Sundry expenses	1,478	557
		<u><b>64,948</b></u>	<u><b>54,422</b></u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31<sup>st</sup> March 2022.

**Trustees' Expenses**

There were no Trustee expenses paid in the year ended 31<sup>st</sup> March 2022.

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

**Notes to the Financial Statements - continued  
For the year ended 31 March 2022**

**6. TANGIBLE FIXED ASSETS**

	Church Equipment £
<b>COST</b>	
At 1 April 2021	26,482
Additions	5,420
At 31 March 2022	<u>31,902</u>
 <b>DEPRECIATION</b>	
At 1 April 2021	20,536
Charge for year	<u>2,273</u>
At 31 March 2022	<u>22,809</u>
 <b>NET BOOK VALUE</b>	
At 31 March 2022	<u>9,093</u>
At 31 March 2021	<u>5,946</u>

**7 DEBTORS:**

	2022	2021
Gift aid reclaim	10,849	9,798
Other debtors	<u>12,500</u>	<u>12,500</u>
	<u>23,349</u>	<u>22,298</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
Other Creditors – bank loan	4,000	3,333
PAYE	<u>283</u>	<u>-</u>
	4,283	3,333

**CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR**

Other Creditors – bank loan	14,334	16,667
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**9. MOVEMENT IN FUNDS**

	At 01/04/21	Surplus	At 31/03/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	66,074	13,143	79,217
	<u>66,074</u>	<u>13,143</u>	<u>79,217</u>
<b>TOTAL FUNDS</b>	<u>66,074</u>	<u>13,143</u>	<u>79,217</u>

