

EBENEZER GOSPEL CENTRE

REGISTERED COMPANY NO. 07251411
REGISTERED CHARITY NUMBER: 1144558

EBENEZER GOSPEL CENTRE

REPORT AND FINANCIAL STATEMENTS FOR

YEAR ENDED 31ST MAY 2021

J & T LEXINGTON SERVICES LIMITED
8 HOLME CLOSE,
REDHILL GRANGE
WELLINGBOROUGH
NN9 5YF

EBENEZER GOSPEL CENTRE

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EBENEZER GOSPEL CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number
07251411

Registered Charity Number
1144558

Registered Office
2 ORCHARD HILL
LITTLE BILLING
NORTHAMPTON
NN3 9AG

Trustees
Daniel Mwirigi
Joseph Kinuthia
Bilha Waweru

Accountants
J & T Lexington Services Limited
8 Holme Close
Red Hill Grange
Wellingborough
NN9 5YF

EBENEZER GOSPEL CENTRE

Report of the Trustees For the year ended 31 May 2021

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st May 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Structure, governance and management Governing document

Ebenezer Gospel Centre is a charitable company limited by Guarantee. It is governed by its Memorandum and Articles of Association and was incorporated as a limited company on 12 May 2010. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. It was registered as a charity on 7th November 2011.

Recruitment and appointment of new trustees

The directors/trustees are elected at the Annual General Meeting.

Report of the Trustees For the year ended 31 May 2021

Structure, governance and management Related parties

All related party transactions have been disclosed elsewhere in the notes to the accounts.

Risk management

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

Objectives and activities

The objects of the charity are:

- To advance the Christian faith in Northamptonshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit
- To relieve people who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in Northamptonshire and in such other parts of the United Kingdom or as the trustees deem from time to time think fit
- To advance education in accordance with Christian principles in Northamptonshire and other parts of the United Kingdom or the world as the trustees may from time to time think fit
- To promote and fulfil such other charitable purposes beneficial to the community in Northamptonshire and in such other parts of the United Kingdom or as the trustees deem from time to time think fit

The principal activity of the charity continues to be that of worshipping God and furtherance of the Gospel of the Kingdom of God and general advancement of the Christian faith. Luke 4:43 "we must preach the kingdom of God to other cities also, because for this purpose we have been sent"

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Achievement and performance

Charitable activities

A wide variety of activities have been undertaken during the year in relation to the charities objects, including prayer meetings, events and conferences and bible studies.

Financial review

Reserves policy

The Trustees have considered the level of unrestricted funds that it is appropriate for the charity to maintain over the coming twelve months. It is not considered necessary to maintain a significant level of reserves, since the charitable company has no operating lease or loan commitments. The current level of reserves is therefore considered satisfactory.

Principal funding sources

Incoming resources in the year were £104,800 (2019 £144,338). A surplus of £ 5,494 was made in the year (2021 surplus of £4,453).

On behalf of the board:

Rev. Daniel M Mwirigi Trustee

On2021

EBENEZER GOSPEL CENTRE

Independent Examiner's Report to the Trustees of Ebenezer Gospel Centre

I report on the accounts for the year ended 31st May 2021 set out on pages four to nine

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee 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 required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- 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 statements below.

Independent examiner's statement

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

- which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Teresa Kuria MAAT
J & T Lexington Services Ltd
8 Holme Close.
Redhill Grange.
Wellingborough.
NN9 5YF

EBENEZER GOSPEL CENTRE

Statement of financial activities for the year ended 31st May 2021 Incorporating the Income and Expenditure Account

| | Note | 2021 £ | 2020 £ |
|--|------|----------------|----------------|
| Incoming Resources | | | |
| Incoming resources from generated funds | | | |
| Tithes & offerings | 2 | 104,800 | 112,850 |
| Gift Aid | | 25,670 | 27,484 |
| Rental income | | 1,000 | 4,000 |
| Interest received | | 3 | 4 |
| Total Incoming Resources | | 131,473 | 144,338 |
| Resources expended | | | |
| <u>Charitable activities</u> | | | |
| Rent & Rates | | 64,126 | 66,450 |
| Transport expenses | | - | 700 |
| Stationery | | 1,640 | 1,480 |
| Gifts & Donations | | 3,580 | 2,605 |
| Building repairs & Maintenance | | 16,516 | 5,829 |
| Conferences & Events | | 6,551 | 8,890 |
| Professional fees | | 3,633 | 2,102 |
| Travel & Subsistence | | 14,350 | 23,150 |
| Security | | 600 | 3,930 |
| Insurance | | 6,182 | 5,832 |
| Utility bills | | 3,900 | 12,237 |
| Bank charges | | 768 | 1,297 |
| Telephone & postage | | 1,609 | 1,809 |
| Depreciation of fixed assets | | 1,277 | 1,405 |
| Advertising | | 1,240 | - |
| Total resources expended | | 125,972 | 137,716 |
| Governance costs | 3 | 1,048 | 1,128 |
| | | 127,020 | 138,844 |
| Net incoming/ (outgoing) resources | | 4,453 | 5,494 |
| Balance carried forward at 31st May 2021 | | 4,453 | 5,494 |

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Balance Sheet as at 31st May 2021

| | <u>Note</u> | 2021 £ | 2020 £ |
|--|-------------|----------------------|----------------------|
| Fixed assets | | | |
| Tangible fixed assets | 4 | 11,125 | 12,187 |
| Current assets | | | |
| Debtors | 5 | 25,670 | 27,484 |
| Cash at bank and in hand | | <u>24,707</u> | 17,458 |
| | | 50,377 | 44,942 |
| Creditors - amounts falling due within one year | 6 | <u>(1,048)</u> | <u>(1,128)</u> |
| | | 49,329 | 43,814 |
| Net current assets/(liabilities) | | <u>60,454</u> | <u>56,001</u> |
| Net assets | | <u>60,454</u> | <u>56,001</u> |
| Represented by: | | | |
| Funds of the charity | | | |
| Reserves | | 56,001 | 50,507 |
| Net incoming resources | | 4,453 | <u>5,494</u> |
| Total funds | | <u>60,454</u> | <u>56,001</u> |

The financial statements were approved by the Trustees on2021 and signed on their behalf by:

Rev. Daniel M. Mwirigi

Trustee

EBENEZER GOSPEL CENTRE

Notes to the financial statements for the year ended 31st May 2021

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Rates used are 12% on Instruments.

Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

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Notes to the financial statements for the year ended 31st May 2021

1. Accounting policies (continued)

e) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

| | Unrestricted £ | Restricted £ | Total funds 2021 £ |
|----------------------|-------------------|-----------------|--------------------------|
| Tithes and offerings | 104,800 | - | 104,800 |
| | <u>104,800</u> | <u>-</u> | <u>104,800</u> |

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Notes to the financial statements for the year ended 31st May 2021

3. Governance costs

| | 2021 £ | 2020 £ |
|------------------|--------------|--------------|
| Accountancy fees | 1,048 | 1,128 |
| | <u>1,048</u> | <u>1,128</u> |

4. Tangible fixed assets

| | Furniture & Fittings | Church Instruments & Equipments £ | Total £ |
|------------------------------|-------------------------|--|---------------|
| Cost | | | |
| At 1 st June 2020 | 4,985 | 14,103 | 19,088 |
| Additions | <u>-</u> | <u>215</u> | <u>215</u> |
| At 31 st May 2021 | <u>4,985</u> | <u>14,318</u> | <u>19,303</u> |
| Depreciation | | | |
| At 1 st June 2020 | 1,147 | 5,754 | 6,901 |
| Charge | <u>249</u> | <u>1,028</u> | <u>1,277</u> |
| At 31 st May 2021 | <u>1,396</u> | <u>6,782</u> | <u>8,178</u> |
| Net book value 2021 | <u>3,589</u> | <u>7,536</u> | <u>11,125</u> |
| Net book value 2020 | <u>3,838</u> | <u>8,349</u> | <u>12,187</u> |

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Notes to the financial statements for the year ended 31st May 2021

5. Debtors

| | 2021 £ | 2020 £ |
|-----------------|---------------|---------------|
| HMRC – Gift aid | 25,670 | 27,484 |
| | <u>25,670</u> | <u>27,484</u> |

6. Creditors – amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------|--------------|--------------|
| Other creditors and accruals | 1,048 | 1,128 |
| | <u>1,048</u> | <u>1,128</u> |

7. Financial commitments

Capital Commitments

The church had no capital commitments as at 31st May 2021.

Operating lease commitments

The church had an operating lease commitments as at 31st May 2021.