

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2020**

**For
The Redeemed Christian Church of God
House of Prayer Parish Manchester**

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

The Redeemed Christian Church of God
House of Prayer Parish Manchester
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For the Year Ended 31 December 2020

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The Redeemed Christian Church of God
House of Prayer Parish Manchester
Report of the Trustees
For the Year Ended 31 December 2020

The Trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31/12/2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1145710

Principal address

26 Harold Avenue
Manchester
M18 7JT

Trustees

Patrick Mharapara
Melina Johnson
Olaniyi Oyewumi

Independent examiner

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Recruitment and appointment of new trustees

Every Trustee shall be in fellowship with The Redeemed Christian Church of God in the European Union and if possible not more than three-quarters of the Trustee shall come from the membership of RCCG House of Prayer Parish.

The appointment and removal of Trustees must be properly carried out in accordance with the trust deed and properly recorded in writing.

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

The objects of the Trust are:

- The advancement of the Christian faith worldwide in accordance with the doctrines set out in the statement of Faith contained in the Schedule
- The relief of poverty

The Redeemed Christian Church of God
House of Prayer Parish Manchester
Report of the Trustees
For the Year Ended 31 December 2020

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 Accounting Standards (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 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 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. 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 charity and financial information included on the charity's 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:

Patrick Mharapara



.....
Trustee Signature

Date: 22nd October 2021

Independent Examiner's Report to the Trustees of
The Redeemed Christian Church Of God
House of Prayer Parish Manchester

I report on the accounts for the Year Ended 31 December 2020 set out on pages four to eight.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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 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:

- (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 to 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.


.....
Gary A Harris

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

Date: 22nd October 2021

**REDEEMED CHRISTIAN CHURCH OF GOD
HOUSE OF PRAYER PARISH MANCHESTER**

**Statement Of Financial Activities
For the year ended 31st December 2020**

	<i>Notes</i>	2020 Unrestricted Funds £	2019 Total Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	24,837	20,733
Total incoming resources		<u>24,837</u>	<u>20,733</u>
RESOURCES EXPENDED			
Charitable activities			
Other charitable activities	3	10,049	11,718
Support cost	3	8,094	12,771
Governance costs	4	500	500
Total resources expended		<u>18,643</u>	<u>24,989</u>
Other operating income	2	<u>10,000</u>	
NET INCOMING RESOURCES		16,194	- 4,256
Funds brought forward from previous period		16,735	20,991
TOTAL FUNDS CARRIED FORWARD		<u>32,929</u>	<u>16,735</u>

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

The notes form part of these financial statements

**REDEEMED CHRISTIAN CHURCH OF GOD
HOUSE OF PRAYER PARISH MANCHESTER**

**Balance sheet
As at 31st December 2020**

	<i>Notes</i>	2020 Unrestricted funds £	2019 Total Funds £
FIXED ASSETS			
Tangible assets	5	3,872	4,840
CURRENT ASSETS			
Cash at bank		45,105	6,167
Other debtors		4,412	6,228
HMRC debtor			
CREDITORS			
Amounts falling due within one year	6	1,127	500
NET CURRENT ASSETS		<u>48,390</u>	<u>11,895</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>52,262</u>	<u>16,735</u>
CREDITORS			
Amounts falling due after more than one year	7	19,333	-
NET ASSETS		<u>32,929</u>	<u>16,735</u>
FUNDS			
Unrestricted funds	8	32,929	16,735
TOTAL FUNDS		<u>32,929</u>	<u>16,735</u>

The financial statements were approved by the Board of Trustees on 22/10/2021 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



 Trustee

The notes form part of these financial statements

**REDEEMED CHRISTIAN CHURCH OF GOD
HOUSE OF PRAYER PARISH MANCHESTER**

**Notes to the Financial Statements
For the year ended 31st December 2020**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and 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) issued on 16 July 2014 and with the Charities Act 2011.

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 the headings that aggregate all costs 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.

Fixtures and fittings	- 20% reducing balance
Motor vehicles	- 25% 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.

Restriction arises 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

	2020 £	2019 £
Tithes & offerings	20,425	16,660
Covid Grants	10,000	-
Gift Aid	4,412	4,073
	<u>34,837</u>	<u>20,733</u>

**REDEEMED CHRISTIAN CHURCH OF GOD
HOUSE OF PRAYER PARISH MANCHESTER**

**Notes to the Financial Statements - continued
For the year ended 31st December 2020**

3. SUPPORT COSTS	2020	2019	
	£	£	
Support cost	8,094	12,771	
Charitable activities	10,049	11,718	
	<u>18,143</u>	<u>24,489</u>	
4. GOVERNANCE COSTS		2020	2019
		£	£
Accountancy fees		500	500
		<u>500</u>	<u>500</u>
5. TANGIBLE FIXED ASSETS			
	Plant & Machinery	Motor vehicles	Total
	£	£	£
COST			
At 1st January 2019	6,034	7,463	13,497
At 31st December 2020	<u>6,034</u>	<u>7,463</u>	<u>13,497</u>
DEPRECIATION			
At 1st January 2019	3,556	5101	8,657
Charge for the year	496	472	968
At 31st December 2020	<u>4,052</u>	<u>5,573</u>	<u>9,625</u>
NET BOOK VALUE			
At 31st December 2020	<u>1,982</u>	<u>1,890</u>	<u>3,872</u>
At 31st December 2019	<u>2,478</u>	<u>2,362</u>	<u>4,840</u>
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2,020	2,019
		£	£
Accountancy		460	500
Bank Loan		667	-
		<u>1,127</u>	<u>500</u>
7. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR		2,020	2,019
		£	£
Bank Loan		19,333	-
		<u>19,333</u>	<u>-</u>

**REDEEMED CHRISTIAN CHURCH OF GOD
HOUSE OF PRAYER PARISH MANCHESTER**

**Notes to the Financial Statements - continued
For the year ended 31st December 2020**

8 MOVEMENT IN FUNDS

	As at 01/01/2020 £	Net movement in funds £	As at 31/12/2020 £
Unrestricted funds			
General fund	16,735	16,194	32,929
TOTAL FUNDS	<u>16,735</u>	<u>16,194</u>	<u>32,929</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,837	18,643	16,194
TOTAL FUNDS	<u>34,837</u>	<u>18,643</u>	<u>16,194</u>

**REDEEMED CHRISTIAN CHURCH OF GOD
HOUSE OF PRAYER PARISH MANCHESTER**

**Detailed Statement of Financial Activities
For the year ended 31st December 2020**

	2020	2019
INCOMING RESOURCES		
Voluntary income		
Tithes & offerings	24,837	20,733
Total incoming resources	<u>24,837</u>	<u>20,733</u>
RESOURCES EXPENDED		
Charitable activities		
Rent & rates	6,000	6,000
Gifts & donations	4,049	5,718
	<u>10,049</u>	<u>11,718</u>
Governance costs		
Accountancy	500	500
	<u>500</u>	<u>500</u>
Support costs		
Management:		
Insurance	373	373
Light & heat	989	1,146
Printing & stationery	336	311
Cleaning	1,080	1,080
General expenses	321	647
Repairs	377	349
Staff Training & Welfare	200	90
Phone	375	355
Depreciation	968	3,230
Use of Home	520	520
Motor & travel expenses	2,555	4,670
	<u>8,094</u>	<u>12,771</u>
Finance costs		
Bank charges	-	-
	<u>-</u>	<u>-</u>
Total resources expended	<u>18,643</u>	<u>24,989</u>
Other operating income		
COVID Grant	10,000	-
	<u>10,000</u>	<u>-</u>
Net income	<u><u>16,194</u></u>	<u><u>- 4,256</u></u>