

**The Redeemed Christian Church of God
House of Prayer Parish Manchester
Report of the Trustees
For the Year Ended 31 December 2023**

REGISTERED CHARITY NUMBER: 1145710

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2023**

**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
Contents of the Financial Statements
For the Year Ended 31 December 2023**

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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 2023

The Trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31/12/2023

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

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:

Melina Johnson



Trustee Signature

Date: 17th Sept 2024

I report on the accounts for the Year Ended 31 December 2023 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: 17th Sept 2024

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

**Statement Of Financial Activities
For the year ended 31st December 2023**

	<i>Notes</i>	2023 Unrestricted Funds £	2022 Total Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary Income	2	32,575	27,896
Total Incoming resources		<u>32,575</u>	<u>27,896</u>
RESOURCES EXPENDED			
Charitable activities			
Other charitable activities	3	16,785	34,558
Support cost	3	9,415	9,664
Bank charges & Interest	3	259	259
Governance costs	4	620	620
Total resources expensed		<u>27,079</u>	<u>45,101</u>
Other operating Income	2	<u>-</u>	<u>-</u>
NET INCOMING RESOURCES		5,496	17,205
Funds brought forward from previous period		11,705	28,910
TOTAL FUNDS CARRIED FORWARD		<u>17,201</u>	<u>11,705</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 2023**

	<i>Notes</i>	2023 Unrestricted funds £	2022 Total Funds £
FIXED ASSETS			
Tangible assets	5	6,380	5,551
CURRENT ASSETS			
Cash at bank		3,949	5,604
Other debtors	8	7,500	6,500
HMRC debtor		12,010	10,668
CREDITORS			
Amounts falling due within one year	6	4,950	4,930
NET CURRENT ASSETS		<u>18,509</u>	<u>17,842</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>24,889</u>	<u>23,393</u>
CREDITORS			
Amounts falling due after more than one year	7	7,688	11,688
NET ASSETS		<u><u>17,201</u></u>	<u><u>11,705</u></u>
FUNDS			
Unrestricted funds	9	17,201	11,705
TOTAL FUNDS		<u><u>17,201</u></u>	<u><u>11,705</u></u>

The financial statements were approved by the Board of Trustees on 17/09/2024 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 2023**

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

	2023 £	2022 £
Tithes & offerings	26,080	22,327
Grants		
Gift Aid	6,495	5,569
	<u>32,575</u>	<u>27,896</u>

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

**Notes to the Financial Statements - continued
For the year ended 31st December 2023**

3. SUPPORT COSTS	2023	2022	
	£	£	
Support cost	9,415	9,664	
Charitable activities	16,785	34,558	
Bank charges & interest	259	259	
	<u>26,459</u>	<u>44,481</u>	
4. GOVERNANCE COSTS	2023	2022	
	£	£	
Accountancy fees	620	620	
	<u>620</u>	<u>620</u>	
5. TANGIBLE FIXED ASSETS			
	Plant & Machinery	Motor vehicles	Total
	£	£	£
COST			
At 1st January 2023	10,205	7,463	17,668
Additions in year	3,890	-	3,890
At 31st December 2023	<u>14,095</u>	<u>7,463</u>	<u>21,558</u>
DEPRECIATION			
At 1st January 2023	5,864	6,253	12,117
Charge for the year	2,819	242	3,061
At 31st December 2023	<u>8,683</u>	<u>6,495</u>	<u>15,178</u>
NET BOOK VALUE			
At 31st December 2023	<u>5,412</u>	<u>968</u>	<u>6,380</u>
At 31st December 2022	<u>4,341</u>	<u>1,210</u>	<u>5,551</u>
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Accountancy		950	930
Bank Loan		<u>4,000</u>	<u>4,000</u>
		<u>4,950</u>	<u>4,930</u>
7. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR		2023	2022
		£	£
Bank Loan		<u>7,688</u>	<u>11,688</u>
		<u>7,688</u>	<u>11,688</u>
8. OTHER DEBTORS		2023	2022
		£	£
Member loans		<u>7,500</u>	<u>6,500</u>
		<u>7,500</u>	<u>6,500</u>

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

**Notes to the Financial Statements - continued
For the year ended 31st December 2023**

9 MOVEMENT IN FUNDS

	As at 01/01/2023 £	Net movement in funds £	As at 31/12/2023 £
Unrestricted funds			
General fund	11,705	5,496	17,201
TOTAL FUNDS	<u>11,705</u>	<u>5,496</u>	<u>17,201</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,575	27,079	5,496
TOTAL FUNDS	<u>32,575</u>	<u>27,079</u>	<u>5,496</u>

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

**Detailed Statement of Financial Activities
For the year ended 31st December 2023**

	2023	2022
INCOMING RESOURCES		
Voluntary income		
Tithes & offerings	32,575	27,896
Total incoming resources	<u>32,575</u>	<u>27,896</u>
RESOURCES EXPENDED		
Charitable activities		
Rent & rates	7,200	7,230
Gifts & donations	<u>9,585</u>	<u>27,328</u>
	16,785	34,558
Governance costs		
Accountancy	<u>620</u>	<u>620</u>
	620	620
Support costs		
Management:		
Insurance	373	373
Light & heat	300	556
Printing & stationery	-	1,006
Cleaning	1,080	1,020
General expenses	-	259
Repairs	543	557
Staff Training & Welfare	300	200
Phone	643	887
Depreciation	3,081	1,388
Use of Home	520	486
Motor & travel expenses	<u>2,595</u>	<u>2,932</u>
	9,415	9,664
Finance costs		
Bank charges & interest	<u>259</u>	<u>259</u>
	259	259
Total resources expended	<u>27,079</u>	<u>45,101</u>
Other operating income		
Grants	<u>-</u>	<u>-</u>
	-	-
Net Income	<u>5,496</u>	<u>- 17,205</u>