

Companies House No: 08399742

Charity Commission No: 1152738

CHRIST GOSPEL ASSEMBLY

Report and Financial Statements

For the Year ended December 31, 2020

**CHRIST GOSPEL ASSEMBLY
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Contents	Page
Legal and Administrative Information	2
Report of the Trustees	3-7
Independent Examiner's report	8
Statement of Financial Activities	9-12
Balance sheet	13-14
Notes to the Accounts	11-20

CHRIST GOSPEL ASSEMBLY
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional Advisers

Trustees

Teresa BRENCHLEY
Olufunmilola DADA Resigned Nov 1, 2020
Pastor O.E. OGUNNIYI
Larry BANKOLE Appointed April 18, 2021

Registered Office Address

The Lighthouse
164 Dock Road
Tilbury
Essex
RM18 7BS

Bankers

Barclays Bank
Grays
Essex

Accountants

Fabek Associates and Co Ltd
32 Dewey Road
Dagenham
Essex
RM10 8AR

Company Registration No: 08399742
Charity Registration No: 1152738

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

The Trustees, for the purposes of the Charities Act 2011 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements for the year ended 31 December, 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the Charity. The Charity is governed by a Memorandum and Articles of Association.

PRINCIPAL OBJECTIVES & ACHIEVEMENTS

The company's principal activity during the year continued to be propagation and activities of Christian Religion.

THE ACHIEVEMENTS FOR THE PERIOD

Our services, plans and achievements for the year 2020 were greatly hampered by the Covid-19 outbreak which resulted in various national lockdowns that prevented us like many other organizations from actualizing the set plans for the year.

Nevertheless, we innovated on the method and venue of continued worship and meetings by switching to virtual services through the Zoom platform.

- We organized and held special midnight daily prayers for 30 days for the nation and the world at the beginning of the pandemic for God's mercy with regards to the pandemic.
- We also continued to hold and further develop South Ockendon outreach meetings on the Zoom platform.
- We were able to hold the Mother's Day celebration for the Church Members and the community before the start of National lockdown. Father's day celebration for the members was however held via the ZOOM platform to mark the day.
- We increased our charitable welfare activities by making several monetary and food donations to members of the church that were more negatively affected by the COVID -19 lockdown.
- We organised and held a 7 days end of the year fasting and prayer programme to pray for the community and the nation.
- We increased the volume and donated more Christmas Hampers to over 25 families within the community in consideration of the negative effect that COVID-19 have had on many families. We solicited and received food donation support from Asda Tilbury and Tesco Lakeside to supplement the hamper distribution.

OUR PLANS FOR THE FUTURE CONTINUING FROM JAN 2021

- Purchase a new property for the use of the church.
- Organize intensive biblical foundational class for members and community
- Arrange and undertake refresher courses and training for the church leaders and workers.
- Continue to hold and further develop the outreach meetings at the South Ockendon area.
- To organize mental health awareness trainings for all members, families, friends and the community.
- Continue to give out Christmas Hampers to families within the community during the Christmas period.
- Organize one day outing for the church youths (Youth Break Out Day).
- To commence Sunday services at South Ockendon Outreach center.
- To organize CGA women conference
- Continue with other charitable works as the need arises.

RISKS

The factors that may affect the Charity's delivery of its objectives include:

- a) Reputation of Charity and the relationship with the community
- b) Ability to generate enough funds to successfully complete the identified projects for the charity

CGA produces an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. The Charity has considered the impact of COVID-19 on their finances and objectives and developed strategies, which specify how it will deliver the key programmes of work effectively and efficiently. The strategy also identifies targets and performance indicators.

RESERVES POLICY

The Charity aims to build reserve which will enable it to meet its average annual operational need. The Trustees review the reserves held by the Charity on a regular basis to ensure that an appropriate level of funds are held to meet the above policy of the Charity going forward.

GOVERNANCE AND INTERNAL CONTROL

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are subject to re-election every five years. At 31 December 2020, the Board had a membership of two people.

The Board meets three times a year to agree key policy decisions, set the strategy for the charity and oversee its performance. At present the Board has committee members who are responsible for the day to day activities of the charity. None of the committee members is being remunerated. In the year, Ms Olufunmilola resigned as a trustee with effect from Nov 1, 2020 and Mr Larry Bankole was appointed with effect from April 18, 2021. The charity would like to express their sincere appreciation to Ms Dada for the unwavering support she gave during her tenure in office.

All Trustees receive the handbook for Trustees' provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this the Charity follows the code of practice for governance produced by the Governance Hub.

Company law requires the Trustees to prepare financial statements for each financial year, which comply with the Charities Act 2011 as amended

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees;
- Regular consideration by the Trustees of financial results, in particular variance from budget; and
- Delegation of authority and segregation of duties.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing this financial statement, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 2011 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 2011 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended December 31, 2020. The Trustees appointed Fabek Associates and Co Ltd to act as independent examiners.

Approved by the Board of Trustees and
signed on behalf of the Board on May 15,
2021 by:

Trustee



Teresa BRENCHLEY
Chair of the Trustees

CHRIST GOSPEL ASSEMBLY
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Independent Examiner's Report to the Trustees of Christ Gospel Assembly

We report on the accounts of the Trust for the year ended December 31, 2020, which are set out on Pages 9 to 20.

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 year (under section 43(2) of the Charities Act 2011 (the 1993 Act)) and that an independent examination is needed. It is our responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 43(7)(b) of the 1993 Act); and
- To state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

(1) Which gives us reasonable cause to believe that in any material respect the requirements

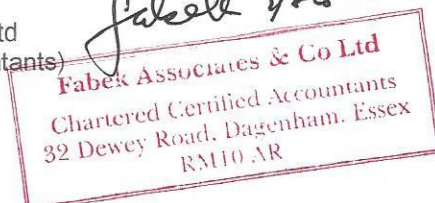
- to keep accounting records in accordance with section 41 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act as amended.

Have not been met; or

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed this 15th Day of May 2021

Fabek Associates and Co Ltd
(Certified Chartered Accountants)
32 Dewey Road
Dagenham
Essex
RM10 8AR



CHRIST GOSPEL ASSEMBLY - Statement of Financial Activities for the year ended 31 December 2020

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2020, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	60,621	5,300	65,921	59,428
Expenditure on:					
Charitable activities	B2	40,011	-	40,011	41,326
Total expenditure	B	40,011	-	40,011	41,326
Net income for the year		20,610	5,300	25,910	18,102
Transfers between funds	C	(85,364)	85,364	-	-
Net income after transfers	A-B-C	(64,754)	90,664	25,910	18,102
Net movement in funds		(64,754)	90,664	25,910	18,102
Reconciliation of funds:-	E				
Total funds brought forward		131,009	-	131,009	112,907
Total funds carried forward		66,255	90,664	156,919	131,009

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income from:				
Donations & Legacies	A1	18,102	-	59,428
Total income	A	18,102	-	59,428
Expenditure on:				
Charitable activities	B2	-	-	41,326
Total expenditure	B	-	-	41,326
Net income for the year		18,102	-	18,102
Net income after transfers		18,102	-	18,102
Net movement in funds		18,102	-	18,102
Reconciliation of funds:-	E			
Total funds brought forward		112,907	-	112,907
Total funds carried forward		131,009	-	131,009
All activities derive from continuing operations				

CHRIST GOSPEL ASSEMBLY - Resources applied in the year ended 31 December 2020 towards fixed assets for Charity use:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	25,910	18,102
Resources applied on functional fixed assets	(85,889)	-
Resources applied on Intangible assets	(731)	-
Net resources available to fund charitable activities	(60,710)	18,102

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the year ended 31 December 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	131,009	-	131,009	112,907
Recognised gains and losses before transfers	20,610	5,300	25,910	18,102
	151,619	5,300	156,919	131,009
(From)/To unrestricted revenue funds	(85,364)	-	(85,364)	-
Closing revenue funds	66,255	5,300	71,555	131,009

Fixed asset funds

	Designated Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
At 1 January	-	-	-	-
Transfer (to)/from revenue funds	(85,364)	85,364	-	-
At 31 December	(85,364)	85,364	-	-

The purposes of the transfers to fixed asset funds are described in Note 32 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Summary of funds

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	66,255	5,300	71,555	131,009
Fixed asset funds	(85,364)	85,364	-	-
Total funds	(19,109)	90,664	71,555	131,009

CHRIST GOSPEL ASSEMBLY

Income and Expenditure Account for the year ended 31 December 2020 as required by the Companies Act 2006

	2020	2019
	£	£
Income		
Income from operations	65,921	59,428
Investment income		
Gross income in the year before exceptional items	65,921	59,428
Gross income in the year including exceptional items	65,921	59,428
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	38,399	39,764
Depreciation and amortisation	762	762
Governance costs	850	800
Realised losses on disposals of social investments which are programme	-	-
Total expenditure in the year	40,011	41,326
Net income before tax in the financial year	25,910	18,102
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	25,910	18,102
Retained surplus for the financial year	25,910	18,102
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

CHRIST GOSPEL ASSEMBLY - Balance Sheet as at 31 December 2020

	SORP		2020	2019
	Note	Ref	£	£
Fixed assets		A		
Intangible assets	11	A1	731	-
Tangible assets	13	A2	89,408	4,806
Total fixed assets			90,139	4,806
Current assets		B		
Cash at bank and in hand		B4	68,032	126,203
Creditors: amounts falling due within one year	17	C1	(900)	-
Net current assets			67,132	126,203
The total net assets of the charity			157,271	131,009

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	29	D2	5,300	-
Restricted Fixed Asset Funds	29	D2	85,364	-
			90,664	-
Unrestricted Funds				
Unrestricted Revenue Funds	29	D3	66,607	131,009
Designated Funds				
Total charity funds			157,271	131,009

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Teresa BRENCHLEY

Trustee

Approved by the board of trustees on 15 May 2021

CHRIST GOSPEL ASSEMBLY

Notes to the Accounts for the year ended 31 December 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The Charity is a Public Benefit Entity.

Policies relating to categories of income and income recognition.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

Policies relating to assets, liabilities and provisions and other matters.

Intangible assets

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. The minimum amount that can be capitalised is £100.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

	2020	2019
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	762	762
Pension costs	1,120	420

6 Staff costs and emoluments

Salary costs	2020	2019
	£	£
Gross Salaries excluding trustees and key management personnel	14,100	14,708
Employer's National Insurance for all staff	720	720

Employer's contribution to defined benefit pension schemes			1,120	420	
Total salaries, wages and related costs			15,940	15,848	
Numbers of full time employees or full time equivalents			2020	2019	
The average number of total staff employed in the year was			1	1	
9 Remuneration and payments to Trustees and persons connected with them					
No trustees or persons connected with them received any remuneration from the charity, or any related entity.					
10 Intangible Fixed Assets			2020	2019	
			£	£	
Goodwill:					
Cost					
Additions			731	-	
At 31 December 2020			731	-	
Amortisation					
At 31 December 2020			-	-	
Net book value			731	-	
12 Tangible fixed assets					
	Land and Buildings	Plant & Machinery	Motor Vehicles	Total	Total
	£	£	£	£	£
Cost					
At 1 January 2020	-	9,132	-	9,132	9,132
Additions	85,364	525	-	85,889	85,889
At 31 December 2020	85,364	9,657	-	95,021	95,021
Depreciation					
At 1 January 2020	-	4,326	-	4,326	4,326
Charge for the year	-	762	-	762	762
At 31 December 2020	-	5,088	-	5,088	5,088
Net book value					
At 31 December 2020	85,364	4,569	-	89,933	89,933
At 31 December 2019	-	4,806	-	4,806	4,806
24 Income and Expenditure account summary			2020	2019	
			£	£	
At 1 January 2020			131,009	112,907	
Surplus after tax for the year			25,910	18,102	
At 31 December 2020			156,919	131,009	

25 Post balance sheet events						
There is no post balance sheet event to be reported.						
26 No related party transactions: There is no related party transaction to be reported.						
27 Particulars of how particular funds are represented by assets and liabilities						
At 31 December 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds	
	£	£	£	£	£	
Intangible Assets	731	-	-	731	731	
Tangible Fixed Assets	4,569	-	85,364	89,933	89,933	
Current Assets	62,732	-	5,300	68,032	68,032	
Current Liabilities	(1,777)	-	-	(1,777)	(1,777)	
	66,255	-	90,664	156,919	156,919	
At 1 January 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds	
	£	£	£	£	£	
Tangible Fixed Assets	4,806	-	-	4,806	4,806	
Current Assets	126,203	-	-	126,203	126,203	
	131,009	-	-	131,009	131,009	
28 Change in total funds over the year as shown in Note 27 , analysed by individual funds						
	Funds brought forward from 2019	Movement in funds in 2020	Transfers between funds in 2020	Funds carried forward to 2021	Funds carried forward to 2021	
	£	See Note 29	See Note 30	£	£	
Unrestricted and designated funds:-						
Unrestricted Revenue Funds	131,009	20,610	(85,364)	66,255	66,255	
Total unrestricted and designated funds	131,009	20,610	(85,364)	66,255	66,255	
Restricted funds:-						
Restricted Fixed Asset Funds	-	-	85,364	85,364	85,364	
Building Fund	5,300	-	-	5,300	5,300	
Total restricted funds	5,300	-	85,364	90,664	90,664	
Total charity funds	136,309	20,610	-	156,919	156,919	

CHRIST GOSPEL ASSEMBLY

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

34 Donations and Legacies				
	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Donations and gifts from individuals				
Individuals	38,520	-	38,520	59,428
Building	-	5,300	5,300	-
Total donations and gifts from individuals	38,520	5,300	43,820	59,428
Revenue grants from government and public bodies				
Covid-19 Job Retention Grant	9,881	-	9,881	-
Total public sector revenue grants	9,881	-	9,881	-
Gift Aid Donation				
HMRC Gift Aid Claim	12,220	-	12,220	-
Total Gift Aid Donation	12,220	-	12,220	-
Total Donations and Legacies	60,621	5,300	65,921	59,428
35 Expenditure on charitable activities - Direct spending				
	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Gross wages and salaries - charitable activities	14,000	-	14,000	14,708
Employers' NI - Charitable activities	720	-	720	720
Defined benefit pension costs - charitable activities	1,120	-	1,120	420
Rent	12,947	-	12,947	18,485
Christmas Gifts	200	-	200	250
Charitable Welfare activities	3,203	-	3,203	60
Victorious women	125	-	125	-
Outdoor Park Meeting Expenses	250	-	250	-
Total direct spending	32,851	-	32,851	34,643

36 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Reallocated from support costs	6,596	-	6,596	5,883
Total charitable trading costs	6,596	-	6,596	5,883

37 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Volunteer costs				
Volunteers' expenses	-	-	-	-
Premises Expenses				
Light heat and power	430	-	430	968
Administrative overheads				
Telephone, fax and internet	463	-	463	492
Stationery and printing	75	-	75	-
Equipment expenses	96	-	96	150
Software licences and expenses	1,428	-	1,428	-
Liability and contents insurance	421	-	421	3,511
Sundry expenses	450	-	450	-
Equipment, repairs, expenses and maintenance	1,500	-	1,500	-
Travel	-	-	-	-
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	140	-	140	-
Legal fees	545	-	545	-
Financial costs				
Depreciation & Amortisation in total for the	762	-	762	762
Support costs before reallocation	6,310	-	6,310	5,883
Less support costs reallocated to specific activities				
To charitable trading costs	(6,596)	-	(6,596)	(5,883)
The basis of allocation of costs between activities is described under accounting policies				

38 Other Expenditure - Governance costs				
	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Independent Examiner's fees	850	-	850	800
Total Governance costs	850	-	850	800
39 Total Charitable expenditure				
	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Total direct spending	B2a 32,851	-	32,851	34,643
Total charitable trading costs	B2b 6,596	-	6,596	5,883
Total Governance costs	B2e 850	-	850	800
Total charitable expenditure	B2 40,011	-	40,011	41,326