

REDEEMED CHRISTIAN CHURCH OF GOD, COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM

England & Wales - Charity number 1153941

Details

Other names	RCCG COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
Status	Registered
Legal form	Charitable company
Company number	08648281
Registered	2013-09-24
Register	View on the Charity Commission register

Contact

Address	126 The Fordrough Northfield Birmingham B31 3LS
Phone	01214111464
Email	RANTAROWOLO@YAHOO.COM
Website	www.rccgcrasellyoak.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ('THE OBJECTS') WHICH ARE TO BE CARRIED OUT FOR THE PUBLIC BENEFIT ARE:THE ADVANCEMENT OF THE CHRISTIAN FAITH WORLDWIDE; ANDTHE RELIEF OF POVERTY.

Activities: We provide training for youth and children, counseling for people on family life, dealing with bereavement etc. We support people financially. We advance the Christian Faith in accordance with the statement of beliefs in such ways and in such parts of the United Kingdom We relieve sickness and promote and preserve good health by providing funds, goods or services of any kind,

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£115,291	£54,759	-	-
2024-08-31	£89,896	£54,283	-	-
2023-08-31	£55,534	£37,782	-	-
2022-08-31	£30,801	£21,899	-	-
2021-08-31	£30,579	£15,397	-	-

Trustees

Name	Role	Appointed
ADAIH YAHAYA		2023-10-01
BREAKTHROUGH OLAWALE		2023-10-01
Eunice Olubukola Arowolo		2014-12-15
Fredrick Mogekwu		2023-10-01
Julianah Amao		2017-10-24
Pastor Richard Adekoya		2017-10-24
Samson Olugbenga Fadimu		2017-10-24
TEMITAYO OLAIFA		2023-10-01
TOYOSI AROWOLO - FADIMU		2023-10-01

Accounts

Charity Number 1153941
Company Number 08648281

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK,
BIRMINGHAM

TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 31st August 2025

Statement of financial activities (including Income and Expenditure Accounts)

For the year ended 31st August 2025

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THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK,
BIRMINGHAM

LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31st August 2025

Trustee	1 Pastor Richard Adekoya
	2 Samson Olugbenga Fadimu
	3 Eunice Olubukola Arowolo
	4 Juliana Amao
	5 Breakthrough Olawale
	6 Temitayo Olaifa
	7 Adaiah Yahaya
	8 Fredrick Mogeckwu
	9 Toyosi Arowolo Fadimu

Management Committee	1 Pastor Joshua Ranti Arowolo (Minister in Charge)
	2 Samson Fadimu
	3 Richard Adekoya
	4 Eunice Olubukola Arowolo

Registered Office

126 Fordrough
Northfield
Birmingham
United Kingdom
B31 3LS

Accountants

D & J accounting Solutions
Kingsway House
40 Foregate Street,
Worcester
WR1 1EE

Bankers

Barclays Bank
35 Alvechurch Road
West Heath
Birmingham
B66 3AN

**THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK,
BIRMINGHAM**

For the year ended 31st August 2025

The trustees present their annual report and financial statements of the Redeemed Christian Church of God – Covenant Restoration Assembly Selly Oak, Birmingham for the year ended 31st August 2025. The Trustees confirm that the annual report and financial statements of the Charity comply with the charities act 2011, and the companies Act 2006. the church governing document and the provisions of the statement of Recommended Practice (SORP) “Accounting and reporting by Charities issued in April 2005.

Method of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the trust

Constitution Policies

The objective of the charity is the advancement of the Christian faith worldwide in accordance with the doctrine set out in the statement of believe contained in the schedule 2. the trustees must use the income and may use the capital of the trust on promoting the objects

Objectives of the charity, Principal Activities and Organisation of our work

The Redeemed Christian Church of God – Covenant Restoration Assembly Selly Oak, Birmingham is a community based charity Providing a suitable Christian principle for young people and their Families. The principal activities of the church are Christian worship, Christian outreach program to increase Christian awareness and spread the gospel of our Lord Jesus Christ and development of the whole man, spiritually, mentally and physically

Principal activities

The charity's principal activity during the year continued to be the advancement of the Christian faith in the United Kingdom and Worldwide in accordance with the doctrine set out in the statement of believe of its trust deed and the relief of poverty to those at risk within the general public

Donation and Grant Making policies

Under the “Agreement For Common Purposes”, Covenant Restoration Assembly has agreed to make a regular proportional contribution to the World Evangelism Mission of the RCCG (UK), and contributions towards the running of the Mission's Central Office. In addition, the church also support missionary organisations such as Festival of Life also of the RCCG UK, tiers of RCCG UK Administration including Area. Zonal and provincial Levels, and the Evangelical work of the Mission's General Overseer in the UK as well as support to other Parishes in the congregation who are in need and the community at large

Related Party Relationship

Covenant Restoration Assembly is a member of The Redeemed Christian Church Of God (RCCG) which has parishes all over the world. The relationship is governed by an 'Agreement For Common Purpose' between the parishes and RCCG UK.

Risk management

The trustees have reviewed the principal risks (including safeguarding, health & safety, and financial controls) controls) and are satisfied that appropriate policies and insurance are in place.

Organization structure and decision making

The organization of the Charity is controlled by the Trustees

Review of activities

During the year, the Church continued its programme of worship, teaching, and outreach. Total receipts from services and related activities amounted to £94,661 (2024: £89,196). The financial results for the year are shown in the attached accounts. The trustees are grateful to members and supporters for their continued giving and voluntary service.

Reserves policy

The trustees aim to hold unrestricted reserves equivalent to approximately three months' routine expenditure (about £14,000). At 31 August 2025 unrestricted reserves were £42,874, which provides a satisfactory buffer against unforeseen costs.

For the year ended 31st August 2025

Trustees' Responsibilities

Charity Law applicable to charities in England/Wales 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 surplus or deficit of the charity for the period.

In preparing those financial statements the trustees have

- selected suitable accounting policies and applied them consistently.
- Made judgments and estimates that are reasonable and prudent.
- stated whether applicable accounting standards have been followed.
- subject to any material departures disclosed and explained in the financial statements, and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and 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, hence taking reasonable steps for the detection and prevention of fraud and other irregularities.

The report was approved by the trustees on and signed on its behalf by

Pastor Ranti Arowolo
Secretary

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
ACCOUNTANTS REPORT TO THE TRUSTEES OF THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY SELLY OAK, BIRMINGHAM

For the year ended 31st August 2025

We report on the accounts of The Redeemed Christian Church Of God – Covenant Restoration Assembly, Selly Oak, Birmingham for the year ended 31st August 2025, which is set out on pages 9 to 13

Respective responsibilities of Trustees and Accountants

The trustees are responsible for the preparation of the accounts

The trustees consider that an audit is not required for the year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that independent examination is needed

It is our responsibility to:

- 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 our attention

Basis of independent examiner's report

Our 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 the 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 our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 130 of the 2011 Charities Act, and
- To prepare accounts which accord with the accounting records and comply with the accounting requirement of the 2011 Act have not been met or
- To which, In our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

D & J Accounting Solutions
Kingsway House
40 Foregate Street,
Worcester
WR1 1EE

**THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLEY GAN,
BIRMINGHAM**

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st August 2025

	Note	Restricted Funds 2025	Unrestricted Funds 2025	Total Funds 2025	Total Funds 2024
		£	£	£	£
INCOMING RESOURCES					
Donations Legacies and similar incoming resources	2	–	94,661.33	94,661.33	89,195.69
		–	94,661.33	94,661.33	89,195.69
RESOURCES EXPENDED					
Charitable expenditure:					
Cost of activities in furtherance of the charity's objects					
Support costs for Church Services and Activities	3	–	47,270.59	47,270.59	47,462.24
Resources expended on Managing and administering the charity	4	–	7,488.53	7,488.53	6,821.22
TOTAL RESOURCES EXPENDED	5	–	54,759.12	54,759.12	54,283.46
MOVEMENT IN TOTAL FUNDS FOR THE YEAR – NET INCOME/(EXPENDITURE) FOR THE YEAR					
		–	39,902.21	39,902.21	34,912.23
TOTAL FUNDS AT 31ST August 2025		–	39,902.21	39,902.21	34,912.23

The statement of Financial activities includes all gains and losses recognized in the year

The notes on pages 9 – 13 form part of these financial statements

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
BALANCE SHEET as at 31st August 2025

FIXED ASSETS	Note	2025	2024
Tangible fixed assets	8	3446.22	2655.47
CURRENT ASSETS			
Cash at bank and in Hand	9	181194.91	114119.57
Debtors	9	0.00	0.00
Prepayment	9	<u>0.00</u>	<u>7333.33</u>
		181194.91	121452.90
Creditors – Amount Falling due within one year	10	0.00	0.00
NET CURRENT ASSETS		<u>181194.91</u>	<u>121452.90</u>
NET ASSETS	12	<u><u>184641.13</u></u>	<u><u>124108.37</u></u>
CHARITY FUNDS			
Restricted Funds	11	0.00	0.00
Unrestricted funds	11	<u>42874.00</u>	<u>27918.00</u>
Total fund at 31 Aug 2025		<u><u>42874.00</u></u>	<u><u>27918.00</u></u>

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st August 2025

1 ACCOUNTING POLICIES

1.1 Basis of preparation of Financial statements

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 financial statements have been prepared in accordance with the statement of Recommended Practice (SORP 2005).

“Accounting and Reporting by Charities ACT 2011”

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purpose

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purpose. The cost of raising and Administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to financial statements.

1.3 Incoming resources

All incoming resources are included in the statement of Financial Activities when the charity is Legally entitled to the income and amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at the valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in this financial statements for services donated by volunteers

Intangible income, which comprises donated services, is included in income valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party. Income tax recoverable in relation to donations received under gift aid or deeds of covenant is recognised at the time of the donation

1.4 Resources Expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charity activities. Support costs are those costs incurred directly in support of the expenditure on the objects of the charity and include project management carried out at headquarters. Management and administration cost are those incurred in connection with administration of charity and compliance with constitutional and Statutory requirements

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st August 2025

1.5 Cash flow

The financial statements do not include a cash flows statement because the charity as a small reporting entity is exempt from the requirement to prepare such statement under the Financial reporting Standard for

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated as cost less depreciation. Depreciation is provided at the rates

Motor Vehicle	-	25% Straight Line
Furnitures and Fixtures	-	25% Straight Line
Church Equipment	-	25% Straight Line

2 DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES

	Restricted Funds 2025	Unrestricted Funds 2025	Total Funds 2025	Total Funds 2024
For the year ended 31st August 2023				
Church services	0.00	94661.33	94661.33	89195.69
Grants	0.00	20630.55	20630.55	16576.32
	<u>0.00</u>	<u>115291.88</u>	<u>115291.88</u>	<u>105772.01</u>

3 SUPPORT COSTS FOR CHURCH SERVICES AND CHARITABLE ACTIVITIES

	Restricted Funds 2025	Unrestricted Funds 2025	Total Funds 2025	Total Funds 2024
RCCG World Evangelical Mission	0.00	8550.00	8550.00	6911.00
Festival of Life	0.00	300.00	300.00	275.00
Central Office Contribution	0.00	900.00	900.00	1480.00
Honorarium	0.00	0.00	0.00	0.00
Property Rent	0.00	14333.33	14333.33	12866.67
Entertainment	0.00	1054.00	1054.00	1463.50
RCCG Camp ground	0.00	0.00	0.00	2000.00
Area Office Contribution	0.00	0.00	0.00	0.00
Pastor Allowance	0.00	1947.50	1947.50	2150.54
Choir Running Expenses	0.00	370.00	370.00	0.00
Toiletries and First Aid	0.00	0.00	0.00	0.00
Retreat and Conferences	0.00	0.00	0.00	0.00
Travel and Subsistence	0.00	936.00	936.00	3521.99
Postage	0.00	0.00	0.00	123.76
Travel, Hotel & Accommodation	0.00	3594.17		2075.10
Welfare Expenses		13541.16	13541.16	10521.32
Purchases	0.00	426.45	426.45	2867.78
Printing & Stationery	0.00	542.98	542.98	0.00
Advertisement/Promotional/ Website / Zoom	0.00	775.00	775.00	1205.58
Total	<u>0.00</u>	<u>47270.59</u>	<u>47270.59</u>	<u>47462.24</u>

**THE REDEEMED CHRISTIAN CHURCH OF
GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st August 2025

4 Resources expended on managing and administering the charity	Restricted	Unrestricted	Total Funds	Total Funds
	Funds	Funds	2025	2024
	2025	2025	2025	2024
	£	£	£	£
Repairs	0.00	0.00	0.00	0.00
Audit & Accountancy Fees	0.00	1260.80	1260.80	535.60
Professional Fees	0.00	4636.00	4636.00	4869.85
Bank Charges	0.00	0.00	0.00	0.00
Telephone & Fax	0.00	67.50	67.50	0.00
Depreciation – Motor	0.00	0.00	0.00	0.00
Depreciation – Office Equipment	0.00	1008.49	1008.49	906.65
Depreciation – Fixtures & Fittings	0.00	127.66	127.66	155.59
Depreciation – Furniture & Fixtures	0.00	388.08	388.08	353.53
	<u>0.00</u>	<u>7488.53</u>	<u>7488.53</u>	<u>6821.22</u>

5 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Other Costs	Total	Total
	2025	2025	2024
	£	£	£
Wages and salaries	0.00	0.00	0.00
Support costs for church services and charitable activities	47270.59	47270.59	47462.24
Resources expended on managing and administering the charity	7488.53	7488.53	6821.22
Total Resources Expended	<u>54759.12</u>	<u>54759.12</u>	<u>54283.46</u>

6 NET INCOMING RESOURCES (RESOURCES EXPENDED)

	Total	Total
	2025	2024
	£	£
This is stated after charging Depreciation of tangible fixed assets owned by the charity		
Audit & Accountancy Fees	1260.80	535.60
Professional Fees	4636.00	4869.85
	<u>5896.80</u>	<u>5405.45</u>

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
NOTES TO THE FINANCIAL STATEMENT
For the year ended 31st August 2025

During the year no trustee received any Remuneration (2025 - £Nil)

During the year no trustee received any Benefit in kind (2025 - £Nil)

During the year no trustee received any reimbursement of expenses (2025 - £Nil)

7 STAFF COSTS AND NUMBERS

Staff costs were as follows	2025	2024
	£	£
Wages and salaries	<u>0.00</u>	<u>0.00</u>

The average monthly number of employees during the year was as follows

Administrative	2025	2024
	£	£
	<u>0.00</u>	<u>0.00</u>

No employee received remuneration amounting to more than £50000 in either year

8 TANGIBLE FIXED ASSETS

	Motor Vehicles	Equipment	Fixtures & Fittings	Total
	£	£	£	£
Cost				
At 1 September 2024	0.00	5524.60	3930.00	9454.60
Addition in year	0.00	2314.98	0.00	2314.98
At 31 August 2025	0.00	7839.58	3930.00	11769.58
Depreciation				
At 1 September 2024	0.00	3596.30	3202.83	6799.13
Addition in year	0.00	1008.49	515.74	1524.23
At 31 August 2025	0.00	4604.79	3718.57	8323.36
Net Book Value				
At 1 September 2024	0.00	1928.30	727.17	2655.47
At 31 August 2025	0.00	3234.79	211.43	3446.22

9 DEBTORS

	2025	2024
	£	£
Due within one year		
Cash in hand and at bank	181194.91	114119.57
Debtors	0.00	0.00
Prepayments	0.00	7333.33
	<u>181194.91</u>	<u>121452.90</u>

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
NOTED TO THE FINANCIAL STATEMENT
For the year ended 31st August 2025

10 Creditors		2025	2024
Amount falling due within one year		£	£
Bank Loan and overdrafts		0.00	0.00
Accruals		0.00	0.00
Tax & National Insurance Contribution		0.00	0.00
		<u>0.00</u>	<u>0.00</u>

11 Statement of Funds

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Unrestricted Funds				
General Funds	114119.57	115291.88	54759.12	174652.33
General Funds 1	0.00	0.00	0.00	0.00
Subtotal	<u>114119.57</u>	<u>115291.88</u>	<u>54759.12</u>	<u>174652.33</u>

RESTRICTED FUNDS

Restricted funds	0.00	0.00	0.00	0.00
	<u>114119.57</u>	<u>115291.88</u>	<u>54759.12</u>	<u>174652.33</u>

SUMMARY OF FUNDS

	£	£	£	£
General Funds	114119.57	115291.88	54759.12	174652.33
Restricted Funds	0.00	0.00	0.00	0.00
Total Funds	<u>114119.57</u>	<u>115291.88</u>	<u>54759.12</u>	<u>174652.33</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Tangible Fixed Assets	0.00	3446.22	3446.22	2655.47
Debtors due after more than 1 year	0.00	0.00	0.00	0.00
Current assets	0.00	181194.91	181194.91	114119.57
Creditors dues within one year	0.00	0.00	0.00	0.00
Total	<u>0.00</u>	<u>184641.13</u>	<u>184641.13</u>	<u>116775.04</u>

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM

Income and Expenditure statement
For the year ended 31st August 2025

	Fund 31 August 2025		Fund 31 August 2024	
	£	£	£	£
<u>INCOME</u>				
Tithes	73586.69		55753.65	
Offering	16451.15		30338.34	
Thanksgiving	4623.49		3072.20	
Other income	0.00		732.10	
Gift Aid	20630.55		16576.32	
	<u>115291.88</u>		<u>106472.61</u>	
LESS: EXPENDITURE				
Wages & Salaries	0.00		0.00	
National Insurance Contribution	0.00		0.00	
Property rent and rate	14333.33		12866.67	
Printing & stationery	542.98		123.76	
Travel, Hotel & Accommodation	3594.17		2075.10	
Choir running expenses	370.00		0.00	
Honorarium	0.00		0.00	
RCCG World Evangelical Mission	8550.00		6911.00	
Festival of Life	300.00		275.00	
Central Office Contributions	900.00		1480.00	
RCCG Camp Ground	0.00		2000.00	
Entertainment	1054.00		1463.50	
Area Office Contribution	0.00		0.00	
Pastor's allowance	1947.50		2150.54	
Retreat and conference	0.00		0.00	
Events – New year dinner & Funday)	0.00		0.00	
Welfare Expenses	13541.16		10521.32	
Postages	0.00		0.00	
Toiletries and first aid	0.00		0.00	
Travel and Subsistence	936.00		3521.99	
Purchases	426.45		0.00	
Computer Cost (Zoom)	373.00		1205.58	
Telephone & Fax	67.50		0.00	
Advertisement/ Promotional	402.00		0.00	
Professional Fees	3301.00		4869.85	
Office/General Administrative Expenses	1335.00		2867.78	
Audit & Accountancy fees	1260.80		535.60	
Repairs	0.00		0.00	
Bank charges	0.00		0.00	
Depreciation – Motor Vehicles	0.00		0.00	
Depreciation – Equipment	1008.49		906.65	
Depreciation – Fixture and fittings	127.66		155.59	
Depreciation – Furniture and Fittings	388.08		353.53	
Building Fund	0.00		0.00	
Gas & Electricity	0.00		0.00	
TOTAL EXPENDITURE	<u>54759.12</u>		<u>54283.46</u>	
NET INCOME FOR THE YEAR	<u>60532.76</u>		<u>52189.15</u>	

Accounts

Charity Number

1170361

EVANGELICAL CHURCH WINNING ALL (ECWA) CHAPEL OF INVESTMENT, BIRMINGHAM

TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 31st MARCH 2024

EVANGELICAL CHURCH WINNING ALL (ECWA)

CHAPEL OF INVESTMENT

BIRMINGHAM

Statement of financial activities (including Income and Expenditure Accounts)

For the year ended 31st March 2024

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EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT
BIRMINGHAM

LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31st March 2024

Trustee

- 1 Rev Simon Ayodele Atunde
- 2 Dr Michaiiah Akinyele Olaniyi
- 3 Pastor Caleb Wole Ajiboye

Management Committee

- 1 Rev Simon Ayodele Atunde (Minister in Charge)
- 2 Pastor Caleb Wole Ajiboye

Charity Number

1170361

Registered Office

23 Quarry House Close
Rubery
Birmingham
United Kingdom
B45 0HS

Accountants

D&J Accounting Solutions
Kingsway House
40 Forgate Street
WR1 1EE

Bankers

HSBC UK Bank plc
1 Centenary Square,
Birmingham
B1 1HQ
United Kingdom

EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT
BIRMINGHAM

For the year ended 31st March 2024

The trustees present their annual report and financial statements of Evangelical Church Winning All – ECWA Chapel of Investment, Birmingham for the year ended 30th March 2024. The Trustees confirm that the annual report and financial statements of the Charity comply with the charities act 2011, and the companies Act 2006. the church governing document and the provisions of the statement of Recommended Practice (SORP) “Accounting and reporting by Charities issued in April 2005.

Method of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the trust

Constitution Policies

The objective of the charity is the advancement of the Christian faith worldwide in accordance with the doctrine set out in the statement of believe contained in the schedule 2. the trustees must use the income and may use the capital of the trust in promoting the objects

Objectives of the charity, Principal Activities and Organisation of our work

The Evangelical Church Winning All – ECWA, Chapel of Investment, Birmingham is a community based charity Providing a suitable Christian principle for young people and their Families. The principal activities of the church are For the year ended 31st MARCH 2024

Jesus Christ and development of the whole man, spiritually, mentally and physically

Principal activities

The charity’s principal activity during the year continued to be the advancement of the Christian faith in the United Kingdom and Worldwide in accordance with the doctrine set out in the statement of believe of its trust deed and the relief of poverty to those at risk within the general public

Risk management

The trustee have a duty to identify and review the risks to which the charity is exposed and appropriate controls are in place to provide reasonable assurance against fraud and error.

Organization structure and decision making

The organization of the Charity is controlled by the Trustees

Review of activities

During the year the Charity received a total of £32,584.45 from Church services.

The financial results from the year are shown in the annexed accounts

Reserves policy

It is the policy of the Trustees to work towards holding the minimum reserves necessary to enable the charity to meet its commitments for a minimum period of three months

EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT
BIRMINGHAM

For the year ended 31st March 2024

Trustees' Responsibilities

Charity Law applicable to charities in England/Wales 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 surplus or deficit of the charity for the period.

In preparing those financial statements the trustees have

- selected suitable accounting policies and applied them consistently.
- Made judgments and estimates that are reasonable and prudent.
- stated whether applicable accounting standards have been followed.
- subject to any material departures disclosed and explained in the financial statements, and
- Prepared the financial statements on a going concern basis

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and 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, hence taking reasonable steps for the detection and prevention of fraud and other irregularities.

The report was approved by the trustees on and signed on its behalf by

Rev Simon Atunde
Minister in Charge

EVANGELICAL CHURCH WINNING ALL (ECWA) CHAPEL OF INVESTMENT BIRMINGHAM
ACCOUNTANTS REPORT TO THE TRUSTEES OF EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT, BIRMINGHAM

For the year ended 31st March 2024

We report on the accounts of Envangelical Church Winning All(ECWA) - Chapel of Investment, Birmingham for the year ended 30th, which is set out on pages 9 to 13

Respective responsibilities of Trustees and Accountants

The trustees are responsible for the preparation of the accounts

The trustees consider that an audit is not required for the year under section 144 (2) of the charities Act 2011 (the 2011 Act) and that independent examination is needed

It is our responsibility to:

- 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 our attention

Basis of independent examiner's report

Our examination was carried out in accordance with the general directions given by the charity commission. An
For the year ended 31st MARCH 2024

presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 130 of the 2011 Charities Act, and
- To prepare accounts which accord with the accounting records and comply with the accounting requirement of the 2011 Act have not been met or
- To which, In our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

D&J Accounting Solutions
Kingsway House
40 Forgate Street
WR1 1EE

**EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT
BIRMINGHAM**

For the year ended 31st March 2024

	Note	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024	Total Funds 2023
INCOMING RESOURCES					
Donations Legacies and similar incoming resources	2	0	54433	54433	32584
		0	54433	54433	32584
RESOURCES EXPENDED					
Charitable expenditure:					
Cost of activities in furtherance of the charity's objects					
Support costs for Church Services and Activities	3	0	19962	19962	7378
Resources expended on Managing and administrative	4	0	3572	3572	7145
TOTAL RESOURCES EXPENDED	5	0	23534	23534	14523
MOVEMENT IN TOTAL FUNDS FOR THE YEAR –					
		0	30898	30898	18061
TOTAL FUNDS AT 31ST MARCH 2024		0	30898	30898	18061

The notes on pages 9 – 13 form part of these financial statements

EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT, BIRMINGHAM
BALANCE SHEET as at 31st March 2024

FIXED ASSETS	Note	2023	2022
Tangible fixed assets	8	3041	235
CURRENT ASSETS			
Cash at bank and in Hand	9	102405	71507
Debtors	9	0	0
Prepayment	9	<u>0</u>	<u>0</u>
		102405	71507
Creditors – Amount Falling due within one year	10		
NET CURRENT ASSETS		<u>102405</u>	<u>71507</u>
NET ASSETS	12	<u><u>105446</u></u>	<u><u>71742</u></u>
CHARITY FUNDS			
Restricted Funds	11	0	0
Unrestricted funds	11	<u>102405</u>	<u>71507</u>
		<u><u>102405</u></u>	<u><u>71507</u></u>

**The financial statements were approved by the trustees on the
and were signed on their behalf by:**

The notes on pages 9 – 13 form part of these financial statements

**EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT, BIRMINGHAM
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024**

1 ACCOUNTING POLICIES

1.1 Basis of preparation of Financial statements

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 financial statements have been prepared in accordance with the statement of Recommended Practice (SORP 2005). "Accounting and Reporting by Charities ACT 2011"

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purpose

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purpose. The cost of raising and Administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to financial statements.

1.3 Incoming resources

All incoming resources are included in the statement of Financial Activities when the charity is Legally entitled to the For the income and amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at the valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in this financial statements for services donated by volunteers

Intangible income, which comprises donated services, is included in income valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party. Income tax recoverable in relation to donations received under gift aid or deeds of covenant is recognised at the time of the donation.

1.4 Resources Expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charity activities. Support costs are those costs incurred directly in support of the expenditure on the objects of the charity.

Management and administration cost are those incurred in connection with administration of charity and compliance with constitutional and Statutory requirements

EVANGELICAL CHURCH WINNING ALL (ECWA)**CHAPEL OF INVESTMENT, BIRMINGHAM****NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31st March 2024****1.5 Cash flow**

The financial statements do not include a cash flows statement because the charity as a small reporting entity is exempt from the requirement to prepare such statement under the Financial reporting Standard for smaller entities (effective April 2008)

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated as cost less depreciation. Depreciation is provided at the rates calculated to write off the cost of fixed asset less their estimated residual value over their expected useful lives on the following basis

Motor Vehicle	-	25% Straight Line
Furnitures and Fixtures	-	25% Straight Line
Church Equipment	-	25% Straight Line

2 DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
Church services	0	46147	46147	32584
Grants	0	8286	8286	5370
	<u>0</u>	<u>54433</u>	<u>54433</u>	<u>37954</u>

3 SUPPORT COSTS FOR CHURCH SERVICES AND CHARITABLE ACTIVITIES

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
Honorarium	0	0	0	152
Property Rent	0	1870	1870	1724
Entertainment	0	186	186	1669
Evangelism	0	0	0	0
Sunday School Manual	0	0	0	0
Pastor Allowance	0	0	0	0
Choir Running Expenses	0	0	0	0
Toiletries and First Aid	0	0	0	0
Retreat and Conferences	0	0	0	0
Travel and Subsistence	0	3308	3308	450
Postages	0	0	0	0
Hotel & Accommodation	0	600	600	0
Welfare Expenses	0	13998	13998	3383
Printing & Stationary	0	0	0	0
Advertisement	0	0	0	0
Total	<u>0</u>	<u>19962</u>	<u>19962</u>	<u>7378</u>

EVANGELICAL CHURCH WINNING ALL (ECWA)**CHAPEL OF INVESTMENT, BIRMINGHAM****NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31st March 2024****4 Resources expended on managing and administering the charity**

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Repairs	0	0	0	0
Audit & Accountancy Fees	0	1680	1680	1700
Professional Fees	0	0	0	535
Bank Charges	0	60	60	63
Telephone & Fax	0	0	0	0
Depreciation – Motor	0	779	779	353
Depreciation – Office Equipment	0	0	0	0
Depreciation – Fixtures & Fittings	0	1053	1053	118
	<u>0</u>	<u>3572</u>	<u>3572</u>	<u>2768</u>

For 1 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Other Costs	Total	Total
	2024	2024	2023
	£	£	£
Wages and salaries	0	0	0
Support costs for church services and charitable activities	19962	19962	7378
Resources expended on managing and administering the charity	3572	3572	2768
		0	0
Total Resources Expended	<u>23534</u>	<u>23534</u>	<u>10147</u>

6 NET INCOMING RESOURCES (RESOURCES EXPENDED)

	Total	Total
	2024	2023
	£	£
This is stated after charging Depreciation of tangible fixed assets owned	0	0
Audit & Accountancy Fees	1680	1700
Professional Fees	0	535
	<u>1680</u>	<u>2235</u>

EVANGELICAL CHURCH WINNING ALL (ECWA)**CHAPEL OF INVESTMENT, BIRMINGHAM****NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31st March 2024**

During the year no trustee received any Remuneration (2024 - £Nil)

During the year no trustee received any Benefit in kind (2024 - £Nil)

During the year no trustee received any reimbursement of expenses (2024 - £Nil)

7 STAFF COSTS AND NUMBERS

Staff costs were as follows

	2024	2023
	£	£
Wages and salaries	0	0

The average monthly number of employees during the year was as follows

	2024	2023
	£	£
Administrative	0	0

No employee received remuneration amounting to more than £50000 in either year

For | TANGIBLE FIXED ASSETS

	Motor Vehicles	Equipment	Fixtures & Fitting Total	
	£	£	£	£
Cost	0	0	0	0
At 1st April 2023	0	0	0	0
Addition in year	0	353	0	353
At 30th March 2024	0	3741	0	3741
	0	4094	0	4094
Depreciation				
At 1st April 2023	0	0	0	0
Addition in year	0	118	0	118
At 30th March 2024	0	935.25	0	935.3
	0	1053.25	0	1053
Net Book Value				
At 1st April 2023	0	0	0	0
At 30th March 2024	0	235	0	235

9 DEBTORS

	2024	2023
	£	£
Due within one year	0	0
Cash in hand and at bank	102405.48	71507
Debtors	0	0
Prepayments		
	<u>102405.48</u>	<u>71507</u>

EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT, BIRMINGHAM
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024

10 Creditors

	2024	2023
	£	£
Amount falling due within one year	0	0
Bank Loan and overdrafts	0	0
Accruals	0	0
Tax & National Insurance Contribution	0	0
	<u>0</u>	<u>0</u>

11 Statement of Funds

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Unrestricted Funds				
General Funds	71507	54433	23534	102405
General Funds 1	0	0	0	0
Subtotal	71507	54433	23534	102405

For t RESTRICTED FUNDS

Restricted funds	0	0	0	0
	71507	54433	23534	102405

SUMMARY OF FUNDS

	£	£	£	£
General Funds	71507	54433	23534	102405
Restricted Funds	0	0	0	0
Total Funds	<u>71507</u>	<u>54433</u>	<u>23534</u>	<u>102405</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total	Funds	Total	Funds
	2023	2023		2023		2022
	£	£		£		£
Tangible Fixed Assets	0	3041		3041		0
Debtors due after more than 1 year	0	0		0		0
Current assets	0	102405		102405		71507
Creditors dues within one year	0	0		0		0
Total	<u>0</u>	<u>105446</u>		<u>105446</u>		<u>71507</u>

EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT, BIRMINGHAM

Income and Expenditure statement
For the year ended 31st March 2024

	2024		2023	
	£	£	£	£
<u>INCOME</u>				
Tithes	40365.49		17533	
Offering	5781.55		14881.45	
Thanksgiving	0		0	
Other income (Women Fellowship)	0		150	
Gift Aid	<u>8285.59</u>		<u>5369.63</u>	
		54433		37934
LESS: EXPENDITURE				
Wages & Salaries	0		0	
National Insurance Contributions	0		0	
Property rent and rate	1870		1724	
Sunday School Manual	0		0	
Printing & stationery	0		0	
Hotel & Accommodation	0		0	
Honorarium	0		152.49	
Evangelism	0		0	
Entertainment	186		1669	
Pastor's allowance	0		0	
Retreat and conference	0		0	
Events – New year dinner & Funday)	0		0	
Welfare Expenses	13998		3383	
Postages	0		0	
IT Software and Consumables	779.44		352.68	
Toiletries and first aid	0		0	
Travel and Subsistence	3308		450	
Telephone & Fax	0		0	
General Expenses - Birmingham City Miss	600		0	
Advertisement	0		0	
Professional Fees	0		535	
Audit & Accountancy fees	1680		1700	
Repairs	0		0	
Bank charges	60		63.2	
Depreciation – Motor Vehicles	0		0	
Depreciation – Equipment	1053		117.5	
Depreciation – Fixture and fittings	<u>0</u>		<u>0</u>	
TOTAL EXPENDITURE		<u>23534</u>		<u>10147</u>
NET INCOME FOR THE YEAR		<u>30898</u>		<u>27787</u>

Accounts

Charity Number 1153941
Company Number 08648281

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK,
BIRMINGHAM

TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 31st August 2023

Statement of financial activities (including Income and Expenditure Accounts)

For the year ended 31st August 2023

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**THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK,
BIRMINGHAM**

LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31st August 2023

Trustee

- 1 Richard Adekoya
- 2 Samson Fadimu
- 3 Eunice Olubukola Arowolo
- 4 Juliana Amao

Management Committee

- 1 Pastor Joshua Ranti Arowolo (Minister in Charge)
- 2 Samson Fadimu
- 3 Richard Adekoya
- 4 Eunice Olubukola Arowolo

Registered Office

126 Fordrough
Northfield
Birmingham
United Kingdom
B31 3LS

Accountants

D & J accounting Solutions
Kingsway House
40 Foregate Street,
Worcester
WR1 1EE

Bankers

Barclays Bank
35 Alvechurch Road
West Heath
Birmingham
B66 3AN

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK,
BIRMINGHAM

For the year ended 31st August 2023

The trustees present their annual report and financial statements of the Redeemed Christian Church of God Assembly Selly Oak, Birmingham for the year ended 31st August 2023. The Trustees confirm that the financial statements of the Charity comply with the charities act 2011, and the companies Act 2006. the and the provisions of the statement of Recommended Practice (SORP) "Accounting and reporting by Charities issued in

Method of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under

Constitution Policies

The objective of the charity is the advancement of the Christian faith worldwide in accordance with the c of believe contained in the schedule 2. the trustees must use the income and may use the capital of the trust on promoting the objects

Objectives of the charity, Principal Activities and Organisation of our work

The Redeemed Christian Church of God – Covenant Restoration Assembly Selly Oak, Birmingham is a community based Providing a suitable Christian principle for young people and their Families. The principal activities of the church are Chi worship, Christian outreach program to increase Christian awareness and spread the gospel of our Lord Jesus Christ at development of the whole man, spiritually, mentally and physically

Principal activities

The charity's principal activity during the year continued to be the advancement of the Christian faith in the United King and Worldwide in accordance with the doctrine set out in the statement of believe of its trust deed and the relief of pov at risk within the general public

Donation and Grant Making policies

Under the "Agreement For Common Purposes", Covenant Restoration Assembly has agreed to make a regular proportic contribution to the World Evangelism Mission of the RCCG (UK), and contributions towards the running of the Mission's Office. In addition, the church also support missionary organisations such as Festival of Life also of the RCCG UK, tiers of RCCG UK Administration including Area. Zonal and provincial Levels, and the Evangelical work of the Mission's General Overseer in the UK as well as support to other Parishes in the congregation who are in need and the communit

Related Party Relationship

Covenant Restoration Assembly is a member of The Redeemed Christian Church Of God (RCCG) which has parishes all over the world. The relationship is governed by an 'Agreement For Common Purpose' between the parishes and RCCG

Risk management

The trustee have a duty to identify and review the risks to which the charity is exposed and appropriate controls are in to provide reasonable assurance against fraud and error.

Organization structure and decision making

The organization of the Charity is controlled by the Trustees

Review of activities

During the year the Charity received a total of £60,470.83 from Church services.

The financial results from the year are shown in the annexed accounts

Reserves policy

It is the policy of the Trustees to work towards holding the minimum reserves necessary to enable the charity to meet its commitments for a minimum period of three months

For the year ended 31st August 2023

Trustees' Responsibilities

Charity Law applicable to charities in England/Wales 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 surplus or deficit of the charity for the period.

In preparing those financial statements the trustees have

- selected suitable accounting policies and applied them consistently.
- Made judgments and estimates that are reasonable and prudent.
- stated whether applicable accounting standards have been followed.
- subject to any material departures disclosed and explained in the financial statements, and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial an otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and 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, hence taking reasonable steps for the detection ar prevention of fraud and other irregularities.

The report was approved by the trustees on and signed on its behalf by

Pastor Ranti Arowolo
Secretary

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
ACCOUNTANTS REPORT TO THE TRUSTEES OF THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY SELLY OAK, BIRMINGHAM

For the year ended 31st August 2023

We report on the accounts of The Redeemed Christian Church Of God – Covenant Restoration Assembly, Selly Oak, Birmingham for the year ended 31st August 2023, which is set out on pages 9 to 13

Respective responsibilities of Trustees and Accountants

The trustees are responsible for the preparation of the accounts

The trustees consider that an audit is not required for the year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that independent examination is needed

It is our responsibility to:

- 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 our attention

Basis of independent examiner's report

Our 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 the 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 our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 130 of the 2011 Charities Act, and
- To prepare accounts which accord with the accounting records and comply with the accounting requirement of the 2011 Act have not been met or
- To which, In our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

D & J Accounting Solutions
Kingsway House
40 Foregate Street,
Worcester
WR1 1EE

**THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELBY VAN,
BIRMINGHAM**

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st August 2023

	Note	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022	Total Funds 2021
INCOMING RESOURCES					
Donations Legacies and similar incoming resources	2	0.00	55534.01	55534.01	25517.25
		0.00	55534.01	55534.01	25517.25
RESOURCES EXPENDED					
Charitable expenditure:					
Cost of activities in furtherance of the charity's objects					
Support costs for Church Services and Activities	3	0.00	29457.33	29457.33	13950.00
Resources expended on Managing and administering the charity	4	0.00	5161.93	5161.93	1390.00
TOTAL RESOURCES EXPENDED	5	0.00	34619.26	34619.26	15340.00
MOVEMENT IN TOTAL FUNDS FOR THE YEAR – NET INCOME/(EXPENDITURE) FOR THE YEAR					
		0.00	20914.75	20914.75	10177.25
TOTAL FUNDS AT 31ST August 2023		0.00	20914.75	20914.75	10177.25

The statement of Financial activities includes all gains and losses recognized in the year

The notes on pages 9 – 13 form part of these financial statements

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st August 2023

1 ACCOUNTING POLICIES

1.1 Basis of preparation of Financial statements

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 financial statements have been prepared in accordance with the statement of Recommended Practice (SORP 2005).

“Accounting and Reporting by Charities ACT 2011”

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purpose

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purpose. The cost of raising and Administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to financial statements.

1.3 Incoming resources

All incoming resources are included in the statement of Financial Activities when the charity is Legally entitled to the income and amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at the valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in this financial statements for services donated by volunteers

Intangible income, which comprises donated services, is included in income valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party. Income tax recoverable in relation to donations received under gift aid or deeds of covenant is recognised at the time of the donation

1.4 Resources Expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charity activities. Support costs are those costs incurred directly in support of the expenditure on the objects of the charity and include project management carried out at headquarters. Management and administration cost are those incurred in connection with administration of charity and compliance with constitutional and Statutory requirements

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st August 2023

1.5 Cash flow

The financial statements do not include a cash flows statement because the charity as a small reporting entity is exempt from the requirement to prepare such statement under the Financial reporting Standard for

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated as cost less depreciation. Depreciation is provided at the rates

Motor Vehicle	-	25% Straight Line
Furnitures and Fixtures	-	25% Straight Line
Church Equipment	-	25% Straight Line

2 DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
For the year ended 31st August 2023				
Church services	0.00	55534.01	55534.01	25517.25
Grants	0.00	4936.82	4936.82	5284.22
	<u>0.00</u>	<u>60470.83</u>	<u>60470.83</u>	<u>30801.47</u>

3 SUPPORT COSTS FOR CHURCH SERVICES AND CHARITABLE ACTIVITIES

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
RCCG World Evangelical Mission	0.00	4902.00	4902.00	2264.00
Festival of Life	0.00	275.00	275.00	375.00
Central Office Contribution	0.00	570.00	570.00	500.00
Honorarium	0.00	1000.00	1000.00	0.00
Property Rent	0.00	9600.00	9600.00	9600.00
Entertainment	0.00	1282.88	1282.88	0.00
Evangelism	0.00	0.00	0.00	0.00
Area Office Contribution	0.00	0.00	0.00	0.00
Pastor Allowance	0.00	521.08	521.08	450.87
Choir Running Expenses	0.00	0.00	0.00	250.90
Toiletries and First Aid	0.00	0.00	0.00	0.00
Retreat and Conferences	0.00	0.00	0.00	0.00
Travel and Subsistence	0.00	2660.17	2660.17	2172.72
Postages	0.00	0.00	0.00	0.00
Travel, Hotel & Accommodation	0.00	1578.56		733.68
Welfare Expenses		4900.00	4900.00	108.00
Purchases	0.00	1140.19	1140.19	1140.19
Printing & Stationary	0.00	691.92	691.92	80.49
Advertisement/Promotional/ Website / Zoom	0.00	335.53	335.53	85.04
Total	0.00	29457.33	29457.33	17760.89

**THE REDEEMED CHRISTIAN CHURCH OF
GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st August 2023

4	Resources expended on managing and administering the charity	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
	Repairs	0.00	0.00	0.00	0.00
	Audit & Accountancy Fees	0.00	500.00	500.00	1450.00
	Professional Fees	0.00	3310.00	3310.00	1050.00
	Bank Charges	0.00	0.00	0.00	0.00
	Telephone & Fax	0.00	0.00	0.00	0.00
	Depreciation – Motor	0.00	0.00	0.00	0.00
	Depreciation – Office Equipment	0.00	865.31	865.31	860.78
	Depreciation – Fixtures & Fittings	0.00	127.66	127.66	125.00
	Depreciation – Furniture & Fixtures	0.00	358.96	358.96	395.00
		<u>0.00</u>	<u>5161.93</u>	<u>5161.93</u>	<u>3880.78</u>

5 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Other Costs 2023 £	Total 2023 £	Total 2022 £
Wages and salaries	0.00	0.00	0.00
Support costs for church services and charitable activities	29457.33	29457.33	17760.89
Resources expended on managing and administering the charity	5161.93	5161.93	3880.78
Total Resources Expended	<u>34619.26</u>	<u>34619.26</u>	<u>21641.67</u>

6 NET INCOMING RESOURCES (RESOURCES EXPENDED)

	Total 2023 £	Total 2022 £
This is stated after charging Depreciation of tangible fixed assets owned by the charity		
Audit & Accountancy Fees		1450.00
Professional Fees	3310.00	1050.00
	<u>3310.00</u>	<u>2500.00</u>

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
NOTES TO THE FINANCIAL STATEMENT
For the year ended 31st August 2023

During the year no trustee received any Remuneration (2023 - £Nil)

During the year no trustee received any Benefit in kind (2023 - £Nil)

During the year no trustee received any reimbursement of expenses (2023 - £Nil)

7 STAFF COSTS AND NUMBERS

Staff costs were as follows	2023	2022
	£	£
Wages and salaries	<u>0.00</u>	<u>0.00</u>

The average monthly number of employees during the year was as follows

Administrative	2023	2022
	£	£
	<u>0.00</u>	<u>0.00</u>

No employee received remuneration amounting to more than £50000 in either year

8 TANGIBLE FIXED ASSETS

	Motor Vehicles	Equipment	Fixtures & Fittings	Total
	£	£	£	£
Cost				
At 1 September 2023	0.00	3443.14	2080.00	5523.14
Addition in year	0.00	1106.46	1850.00	2956.46
At 31 August 2023	0.00	4549.60	3930.00	8479.60
Depreciation				
At 1 September 2022	0.00	757.70	1406.93	2164.63
Addition in year	0.00	865.31	486.62	1351.93
At 31 August 2023	0.00	1623.01	1893.55	3516.56
Net Book Value				
At 1 September 2022	0.00		2080.00	5523.14
At 31 August 2023	0.00	2926.59	2036.45	4963.04

9 DEBTORS

	2023	2022
	£	£
Due within one year		
Cash in hand and at bank	61622.98	40538.49
Debtors	0.00	0.00
Prepayments	7200.00	7200.00
	<u>68822.98</u>	<u>47738.49</u>

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
NOTED TO THE FINANCIAL STATEMENT
For the year ended 31st August 2023

10 Creditors		2023	2022
Amount falling due within one year		£	£
Bank Loan and overdrafts		0.00	0.00
Accruals		0.00	0.00
Tax & National Insurance Contribution		0.00	0.00
		<u>0.00</u>	<u>0.00</u>

11 Statement of Funds

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Unrestricted Funds				
General Funds	40538.49	60470.83	34619.26	66390.06
General Funds 1	0.00	0.00	0.00	0.00
Subtotal	40538.49	60470.83	34619.26	66390.06
RESTRICTED FUNDS				
Restricted funds	0.00	0.00	0.00	0.00
	40538.49	60470.83	34619.26	66390.06
SUMMARY OF FUNDS				
	£	£	£	£
General Funds	40538.49	60470.83	34619.26	66390.06
Restricted Funds	0.00	0.00	0.00	0.00
Total Funds	40538.49	60470.83	34619.26	66390.06

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2022	2022
	£	£	£	£
Tangible Fixed Assets	0.00	4963.04	4963.04	5523.14
Debtors due after more than 1 year	0.00	0.00	0.00	0.00
Current assets	0.00	68822.98	68822.98	40538.49
Creditors dues within one year	0.00	0.00	0.00	0.00
Total	0.00		73786.02	46061.63

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM

Income and Expenditure statement
For the year ended 31st August 2023

	Fund 31 August 2023		Fund 31 August 2022	
	£	£	£	£
<u>INCOME</u>				
Tithes	39010.32		17453.70	
Offering	15469.40		7242.56	
Thanksgiving	475.42		820.99	
Other income	578.87		0.00	
Gift Aid	4936.82		5284.68	
	<u>60470.83</u>		<u>5284.68</u>	30801.93
LESS: EXPENDITURE				
Wages & Salaries	0.00		0.00	
National Insurance Contribution	0.00		0.00	
Property rent and rate	9600.00		9600.00	
Printing & stationery	691.92		0.00	
Travel, Hotel & Accommodation	1578.56		733.68	
Choir running expenses	0.00		250.90	
Honorarium	1000.00		0.00	
RCCG World Evangelical Mission	4902.00		2264.00	
Festival of Life	275.00		375.00	
Central Office Contributions	570.00		500.00	
Evangelism	0.00		0.00	
Entertainment	1282.88		0.00	
Area Office Contribution	0.00		0.00	
Pastor's allowance	521.08		450.87	
Retreat and conference	0.00		0.00	
Events – New year dinner & Funday)	0.00		0.00	
Welfare Expenses	4900.00		108.00	
Postages	0.00		0.00	
Toiletries and first aid	0.00		0.00	
Travel and Subsistence	2660.17		2172.72	
Purchases	0.00		1140.19	
Computer Cost (Zoom)	335.53		257.68	
Telephone & Fax	0.00		0.00	
Advertisement	200.72		85.04	
Professional Fees	3310.00		1050.00	
Office/General Administrative Expenses	837.02		80.49	
Audit & Accountancy fees	500.00		1450.00	
Repairs	0.00		0.00	
Bank charges	0.00		0.00	
Depreciation – Motor Vehicles	0.00		0.00	
Depreciation – Equipment	865.31		860.78	
Depreciation – Fixture and fittings	127.66		125.00	
Depreciation – Furniture and Fittings	358.96		395.00	
Building Fund	865.00		0.00	
Gas & Electricity	2400.00		0.00	
TOTAL EXPENDITURE	<u>37781.81</u>		<u>21899.35</u>	
NET INCOME FOR THE YEAR		<u>22689.02</u>		<u>8902.58</u>

Accounts

Charity Number 1153941
Company Number 08648281

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK,
BIRMINGHAM

TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 31st August 2022

Accounts

Charity Number 1153941
Company Number 08648281

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK,
BIRMINGHAM

TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 31st August 2021

**THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK,
BIRMINGHAM**

Statement of financial activities (including Income and Expenditure Accounts)

For the year ended 31st August 2021

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**THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK,
BIRMINGHAM**

LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31st August 2021

Trustee

- 1 Richard Adekoya
- 2 Samson Fadimu
- 3 Eunice Olubukola Arowolo
- 4 Juliana Amao

Management Committee

- 1 Pastor Joshua Ranti Arowolo (Minister in Charge)
- 2 Samson Fadimu
- 3 Richard Adekoya
- 4 Eunice Olubukola Arowolo

For the year ended 31st August 2021

Charity Number 1153941
Company Number 8648281

Registered Office
126 Fordrough
Northfield
Birmingham
United Kingdom
B31 3LS

Accountants
DJ2 accounting LTD
14 Buttermere drive
Worcester
WR4 9HX

Bankers
Barclays Bank
35 Alvechurch Road
West Heath
Birmingham
B66 3AN

**THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK,
BIRMINGHAM**

For the year ended 31st August 2021

The trustees present their annual report and financial statements of the Redeemed Christian Church of God – Covenant Restoration Assembly Selly Oak, Birmingham for the year ended 30th March 2020. The Trustees confirm that the annual report and financial statements of the Charity comply with the charities act 2011, and the companies Act 2006. the church governing document and the provisions of the statement of Recommended Practice (SORP) "Accounting and reporting by Charities issued in April 2005.

Method of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the trust

Constitution Policies

The objective of the charity is the advancement of the Christian faith worldwide in accordance with the doctrine set out in the statement of believe contained in the schedule 2. the trustees must use the income and may use the capital

For the year ended 31st August 2021

Objectives of the charity, Principal Activities and Organisation of our work

The Redeemed Christian Church of God – Covenant Restoration Assembly Selly Oak, Birmingham is a community based charity Providing a suitable Christian principle for young people and their Families. The principal activities of the church are Christian worship, Christian outreach program to increase Christian awareness and spread the gospel of our Lord Jesus Christ and development of the whole man, spiritually, mentally and physically

Principal activities

The charity's principal activity during the year continued to be the advancement of the Christian faith in the United Kingdom and Worldwide in accordance with the doctrine set out in the statement of believe of its trust deed and the relief of poverty to those at risk within the general public

Donation and Grant Making policies

Under the "Agreement For Common Purposes", Covenant Restoration Assembly has agreed to make a regular proportional contribution to the World Evangelism Mission of the RCCG (UK), and contributions towards the running of the Mission's Central Office. In addition, the church also support missionary organisations such as Festival of Life also of the RCCG UK, tiers of RCCG UK Administration including Area. Zonal and provincial Levels, and the Evangelical work of the Mission's General Overseer in the UK as well as support to other Parishes in the congregation who are in need and the community at large

Related Party Relationship

Covenant Restoration Assembly is a member of The Redeemed Christian Church Of God (RCCG) which has parishes all over the world. The relationship is governed by an 'Agreement For Common Purpose' between the parishes and RCCG UK.

Risk management

The trustee have a duty to identify and review the risks to which the charity is exposed and appropriate controls are in place to provide reasonable assurance against fraud and error.

Organization structure and decision making

The organization of the Charity is controlled by the Trustees

Review of activities

During the year the Charity received a total of £22,642.14 from Church services.
The financial results from the year are shown in the annexed accounts

Reserves policy

It is the policy of the Trustees to work towards holding the minimum reserves necessary to enable the charity to meet its commitments for a minimum period of three months

**THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK,
BIRMINGHAM**

For the year ended 31st August 2021

Trustees' Responsibilities

Charity Law applicable to charities in England/Wales 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 surplus or deficit of the charity for the period.

In preparing those financial statements the trustees have

- selected suitable accounting policies and applied them consistently.
 - Made judgments and estimates that are reasonable and prudent.
 - stated whether applicable accounting standards have been followed.
 - subject to any material departures disclosed and explained in the financial statements, and
 - Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will
- For the year ended 31st August 2021

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and 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, hence taking reasonable steps for the detection and prevention of fraud and other irregularities.

The report was approved by the trustees on and signed on its behalf by

Pastor Ranti Arowolo
Secretary

**THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
ACCOUNTANTS REPORT TO THE TRUSTEES OF THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY SELLY OAK, BIRMINGHAM**

For the year ended 31st August 2021

We report on the accounts of The Redeemed Christian Church Of God – Covenant Restoration Assembly, Selly Oak, Birmingham for the year ended 31st August 2021, which is set out on pages 9 to 13

Respective responsibilities of Trustees and Accountants

The trustees are responsible for the preparation of the accounts

The trustees consider that an audit is not required for the year under section 144 (2) of the charities Act 2011 (the 2011 Act) and that independent examination is needed

It is our responsibility to:

For the year ended 31st August 2021

- 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 our attention

Basis of independent examiner's report

Our 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 the 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 our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 130 of the 2011 Charities Act, and
- To prepare accounts which accord with the accounting records and comply with the accounting requirement of the 2011 Act have not been met or
- To which, In our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

DJ2 Accounting UK
14 Buttermere drive
Worcester
WR4 9HX

**THE REDEEMED CHRISTIAN CHURCH OF
GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK,
BIRMINGHAM
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st August 2021**

	Note	Restricted Funds 2021	Unrestricted Funds 2021	Total Funds 2021	Total Funds 2020
INCOMING RESOURCES					
Donations Legacies and similar incoming resources	2	0	30379	30379	22387
		0	30379	30379	22387
RESOURCES EXPENDED					
Charitable expenditure:					
Cost of activities in furtherance of the charity's objects					
Support costs for Church Services and Activities	3	0	14111	14111	13950
Resources expended on Managing and administering the charity	4	0	1284	1284	1390
For the year ended 31st August 2021	5	0	15395	15395	15340
MOVEMENT IN TOTAL FUNDS FOR THE YEAR – NET INCOME/(EXPENDITURE) FOR THE YEAR					
		0	14984	14984	7047
TOTAL FUNDS AT 31ST August 2019		0	14984	14984	7047

The statement of Financial activities includes all gains and losses recognized in the year
The notes on pages 9 – 13 form part of these financial statements

**THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
BALANCE SHEET as at 31st August 2021**

FIXED ASSETS	Note	2021	2020
Tangible fixed assets	8	2354	2644
CURRENT ASSETS			
Cash at bank and in Hand	9	32640	24368
Debtors	9	0	0
Prepayment	9	7200	0
		<u>39840</u>	<u>24368</u>
Creditors – Amount Falling due within one year	10		
For the year ended 31st August 2021		0	0
NET CURRENT ASSETS		<u>39840</u>	<u>24368</u>
NET ASSETS	12	<u>42194</u>	<u>27012</u>
CHARITY FUNDS			
Restricted Funds	11	0	0
Unrestricted funds	11	42874	27918
		<u>42874</u>	<u>27918</u>

**The financial statements were approved by the trustees on the
and were signed on their behalf by:**

Trustee

Secretary

The notes on pages 9 – 13 form part of these financial statements

**THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st August 2021**

1 ACCOUNTING POLICIES

1.1 Basis of preparation of Financial statements

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 financial statements have been prepared in accordance with the statement of Recommended Practice (SORP 2005). "Accounting and Reporting by Charities ACT 2011"

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purpose

For the year ended 31st August 2021

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purpose. The cost of raising and Administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to financial statements.

1.3 Incoming resources

All incoming resources are included in the statement of Financial Activities when the charity is Legally entitled to the income and amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at the valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in this financial statements for services donated by volunteers

Intangible income, which comprises donated services, is included in income valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party. Income tax recoverable in relation to donations received under gift aid or deeds of covenant is recognised at the time of the donation

1.4 Resources Expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charity activities. Support costs are those costs incurred directly in support of the expenditure on the objects of the charity and include project management carried out at headquarters. Management and administration cost are those incurred in connection with administration of charity and compliance with constitutional and Statutory requirements

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st August 2021

1.5 Cash flow

The financial statements do not include a cash flows statement because the charity as a small reporting entity is exempt from the requirement to prepare such statement under the Financial reporting Standard for smaller entities (effective April 2008)

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated as cost less depreciation. Depreciation is provided at the rates calculated to write off the cost of fixed asset less their estimated residual value over their expected useful lives on the following basis

Motor Vehicle	-	25% Straight Line
Furnitures and Fixtures	-	25% Straight Line
Church Equipment	-	25% Straight Line

2 DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
For the year ended 31st August 2021	2021	2021	2021	2020
Church services	0	30379	30379	22387
Grants	0	0	0	0
	<u>0</u>	<u>30379</u>	<u>30379</u>	<u>22387</u>

3 SUPPORT COSTS FOR CHURCH SERVICES AND CHARITABLE ACTIVITIES

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
RCCG World Evangelical Mission	0	1833	1833	1409
Festival of Life	0	425	425	525
Central Office Contribution	0	600	600	725
Honorarium	0	0	0	0
Property Rent	0	2400	2400	7680
Entertainment	0	97	97	0
Evangelism	0	0	0	0
Area Office Contribution	0	620	620	240
Pastor Allowance	0	380	380	416
Choir Running Expenses	0	0	0	0
Toiletries and First Aid	0	0	0	0
Retreat and Conferences	0	0	0	0
Travel and Subsistence	0	1585	1585	1501
Postages	0	0	0	0
Hotel & Accommodation	0	0	0	0
Welfare Expenses	0	4283	4283	1410
Purchases	0	1204	1204	905
Printing & Stationary	0	120	120	0
Advertisement/Promotional/ Website / Zoom	0	564	564	45
Total	0	14111	14111	14856

**THE REDEEMED CHRISTIAN CHURCH OF
GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st August 2021**

4 Resources expended on managing and administering the charity

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Repairs	0	0	0	0
Audit & Accountancy Fees	0	350	350	1140
Professional Fees	0	150	150	0
Bank Charges	0	0	0	0
Telephone & Fax	0	0	0	0
Depreciation – Motor	0	0	0	0
Depreciation – Office Equipment	0	547	547	467
Depreciation – Fixtures & Fittings	0	125	125	0
Depreciation – Furniture & Fixtures	0	112	112	0
	<u>0</u>	<u>1284</u>	<u>1284</u>	<u>1607</u>

5 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE
TYPE

	Other Costs 2021 £	Total 2021 £	Total 2020 £
Wages and salaries	0	0	0
Support costs for church services and charitable activities	14111	14111	14856
Resources expended on managing and administering the charity	1284	1284	1607
Total Resources Expended	<u>15395</u>	<u>15395</u>	<u>16463</u>

6 NET INCOMING RESOURCES (RESOURCES EXPENDED)

	Total 2021 £	Total 2020 £
This is stated after charging Depreciation of tangible fixed assets owned by the charity		
Audit & Accountancy Fees	350	1140
Professional Fees	150	0
	<u>500</u>	<u>1140</u>

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
NOTES TO THE FINANCIAL STATEMENT
For the year ended 31st August 2021

During the year no trustee received any Remuneration (2021 - £Nil)
 During the year no trustee received any Benefit in kind (2021 - £Nil)
 During the year no trustee received any reimbursement of expenses (2021 - £Nil)

7 STAFF COSTS AND NUMBERS

Staff costs were as follows	2021	2020
	£	£
Wages and salaries	<u>0</u>	<u>0</u>

The average monthly number of employees during the year was as follows

Administrative	2021	2020
	£	£
	<u>0</u>	<u>0</u>

No employee received remuneration amounting to more than £50000 in either year

8 TANGIBLE FIXED ASSETS

	Motor Vehicles £	Equipment £	Fixtures & Fittings £	Total £
Cost				
At 1 September 2020	0	1694	950	2644
Addition in year	0	494	0	494
At 31 August 2021	0	2188	950	3138
0	0	0	0	0
Depreciation				
At 1 September 2020	0	423	238	661
Addition in year	0	124	0	124
At 31 August 2021	0	547	238	785
0	0	0	0	0
Net Book Value				
At 1 September 2020	0	1694	950	2644
At 31 August 2021	0	1641	713	2354

9 DEBTORS

	2021	2020
	£	£
Due within one year		
Cash in hand and at bank	32640	24368
Debtors	0	0
Prepayments	7200	0
	<u>39840</u>	<u>24368</u>

THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM
NOTED TO THE FINANCIAL STATEMENT
For the year ended 31st August 2021

10 Creditors	2021	2020
Amount falling due within one year	£	£
Bank Loan and overdrafts	0	0
Accruals	0	0
Tax & National Insurance Contribution	0	0
	<u>0</u>	<u>0</u>

11 Statement of Funds

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Unrestricted Funds				
General Funds	24368	30379	15395	39352
General Funds 1	0	0	0	0
Subtotal	24368	30379	15395	39352
RESTRICTED FUNDS				
Restricted funds	0	0	0	0
	24368	30379	15395	39352
SUMMARY OF FUNDS				
	£	£	£	£
General Funds	24368	30379	15395	39352
Restricted Funds	0	0	0	0
Total Funds	24368	30379	15395	39352

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Tangible Fixed Assets	0	2354	2354	2644
Debtors due after more than 1 year	0	0	0	0
Current assets	0	39840	39840	24368
Creditors dues within one year	0	0	0	0
Total	0	42194	42194	27012

**THE REDEEMED CHRISTIAN CHURCH OF GOD
COVENANT RESTORATION ASSEMBLY, SELLY OAK, BIRMINGHAM**

Income and Expenditure statement
For the year ended 31st August 2021

	Fund 31 August 2021		Fund 31 August 2020	
	£	£	£	£
<u>INCOME</u>				
Tithes	17374.08		14078.66	
Offering	4656.06		4241.06	
Thanksgiving	612		422.45	
Other income	0		500	
Gift Aid	7936.88		3145.17	
				22387.34
		30579		
LESS: EXPENDITURE				
Wages & Salaries	0		0	
For the year ended 31st August 2021	0		0	
Property rent and rate	2400		7680	
Printing & stationery	0		0	
Hotel & Accommodation	0		0	
Choir running expenses	0		0	
Honorarium	0		0	
RCCG World Evangelical Mission	1833		1408.7	
Festival of Life	425		525	
Central Office Contributions	600		725	
Evangelism	0		0	
Entertainment	96.92		0	
Area Office Contribution	620		240	
Pastor's allowance	380.7		415.9	
Retreat and conference	0		0	
Events – New year dinner & Funday)	0		0	
Welfare Expenses	4283.59		1410.25	
Postages	120		0	
Toiletries and first aid	0		0	
Travel and Subsistence	1585.05		1500.71	
Purchases	1203.73		888.64	
Computer Cost (Zoom)	442.07		0	
Telephone & Fax	0		57.56	
Advertisement	122.35		44.74	
Professional Fees	150		0	
Audit & Accountancy fees	350		1140	
Repairs	0		906.52	
Bank charges	0		0	
Depreciation – Motor Vehicles	0		0	
Depreciation – Equipment	547.04		467	
Depreciation – Fixture and fittings	125		0	
Depreciation – Furniture and Fittings	112.5		0	
				17410.02
TOTAL EXPENDITURE		15397		
NET INCOME FOR THE YEAR		<u>15182</u>		<u>4977.32</u>