

THE REDEEMED CHRISTIAN CHURCH OF GOD TESTIMONY CHAPEL

England & Wales · Charity number 1154136

Details

Other names RCCG TESTIMONY CHAPEL

Status Registered

Legal form Charitable company

Company number [08713517](#)

Registered 2013-10-08

Register [View on the Charity Commission register](#)

Contact

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Rubery
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Activities

Objects: 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;AND ? THE RELIEF OF POVERTY. THE OBJECTS ARE TO BE CARRIED OUT AS A PROCLAMATION OF THE BELIEFS SET OUT IN CLAUSE 8 BELOW.

Activities: Training for youth and children. Counselling and financial assistance to families, out of prison, bereavement etc.Advancement of Christian Faith in the United Kingdom and World as Trustees think fit.Relieve sickness, financial hardship and preserve good healthOther purposes exclusively charitable according to the law of England and Wales and are connected with the charitable work.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Arts/culture/heritage/science, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£80,638	£77,171	-	-
2024-03-31	£99,869	£97,214	-	-
2023-03-31	£83,984	£52,028	-	-
2022-03-31	£45,528	£47,801	-	-
2021-03-31	£43,303	£51,453	-	-

Trustees

Name	Role	Appointed
DURO OLUMIDE DURO-FOLARIN		2013-10-04
FUNMILAYO COMFORT OLANIYI		2013-10-04
OLUREMI OWOAJE		2013-10-04

Accounts

COMPANY REGISTRATION NUMBER: 08713517
CHARITY REGISTRATION NUMBER: 1154136

**The Redeemed Christian Church of God Testimony
Chapel**

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

GM ACCOUNTANCY

Chartered Certified Accountants
472 BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name The Redeemed Christian Church of God Testimony Chapel

Charity registration number 1154136

Company registration number 08713517

Principal office and registered office
18 SHAPINSAY DRIVE
RUBERY-REDNAL
BIRMINGHAM
WEST MIDLANDS
B45 0HN
UNITED KINGDOM

The trustees

MR DO DURO-FOLARIN
MRS FC OLANIYI
MRS OWOAJE

Company secretary

LAWAL ADEJINMI AKINTOLA

Independent examiner

GM ACCOUNTANCY
472 BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
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B66 4HA

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

In July 1909, a son was born into the Akindayomi family of Ondo State of Nigeria. Even though this child grew up surrounded by idol worshippers, he knew there existed a greater power and yearned to know, "The God who created the earth and everyone on it". This pursuit for God led him to the Church Missionary Society where he was baptized in 1927. Still spiritually unfulfilled, he joined the Cherubim and Seraphim church in 1931. Whilst there, he began to hear a voice within him saying, "You will be my servant." Since this was not his intention, he decided to ignore the voice. This went on for seven years during which all the business ventures that he tried resulted into failure. In debt and without peace of mind, he found himself totally dependent on the grace of God. Here marked the beginning of a definite relationship with God. Totally broken, he yielded saying, "Lord, I will go wherever you want me to go." He asked for signs to confirm that this was indeed God's call. The confirmation came through the Bible passages of Jeremiah 1:4-10, Isaiah 41:10-13 and Romans 8:29-31. The Lord assured him that He would provide for all his needs, as he would not receive any salary from that point on. This proved to be a comforting reminder during the trials in the months ahead. He became married in 1941. He continued to worship with the Cherubim and Seraphim. In 1947, he started to become concerned that the church was departing from the true Word of God in some of its practices. By 1952, he felt totally persuaded to leave the Church. He started at Willoughby Street, Ebute-Metta, Lagos a house fellowship called, the Glory of God Fellowship. Initially there were nine members but before long the fellowship rapidly grew as the news of the miracles that occurred in their midst spread.

Pa Akindayomi also had a vision of words that appeared to be written on a blackboard. The words were "The Redeemed Christian Church of God." Amazingly, Pa Akindayomi who could not read or write was supernaturally able to write these words down. In this visitation, God also said to him that this church would go to the ends of the earth and that when the Lord Jesus Christ appeared in glory, He would meet the Church. The Lord then established a covenant with Pa Akindayomi, synonymous to the Abrahamic covenant in the Bible. He said that He the Lord would meet all the needs of the Church in an awesome way if only members would serve Him faithfully and be obedient to His Word. It is upon this covenant that the Redeemed Christian Church of God was built.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities

OBJECTIVES AND ACTIVITIES

Objectives and aims

THE REDEEMED CHRISTIAN CHURCH OF GOD, TESTIMONY CHAPEL @ WEST BROMWICH, BIRMINGHAM is one of the over 950 Parishes of this Mission in the United Kingdom, it is an arm of THE REDEEMED CHRISTIAN CHURCH OF GOD (RCCG) CENTRAL OFFICE, United Kingdom.

THE REDEEMED CHRISTIAN CHURCH OF GOD, TESTIMONY CHAPEL @ WEST BROMWICH which was established on 10th June 2007 from the then Area Headquarters under Pastor Joshua Alake who is now a Provincial Pastor had its first place of worship on High Street, West Bromwich with 10 members. Pastor Adejimi Akintola Lawal is the founding Pastor of the Parish and is still the Pastor to date. This Parish is a Registered Charity with Trustees, and the Parish Pastor is the Secretary to the Church Trustees. The Trustees members are the main decision-making persons for the day to day running of this Parish.

This Parish has had its ups and downs but to God be the glory for His faithfulness as we are still marching forward despite the challenges.

OUR PRIORITIES:

1. We desire to worship God in Spirit and in truth in our private and public worship. The Lord ONLY shall be the object of our worship. We seek to hear from God and also desire the presence of His glory in our gatherings - I Kings 8:11; I Chronicles 16:29; Psalm 96:6; John 4:23-24; Revelation 22:9. 2. We desire to live holy and sanctified life such that at any time we are able to hear from God directly and receive His blessings - Psalm 16:1-2; Leviticus 11:45; I Corinthians 1:30; II Corinthians 7:1; I Thessalonians 4:3; Hebrews 12:4. 3. We desire to be led all the times by the Spirit of God such that we are able to do only His will - Romans 8:14-18; 12:1-2; Ephesians 5:17; 6:6.

4. We want to teach and learn the Word of God in the power and anointing of the Holy Spirit for edification, refreshing, encouragement and comfort - Isaiah 2:3; Matthew 28:19-20; Romans 15:4; I Timothy 4:13; II Timothy 2:2. 5. We want to build a Church of God with our spiritual gifts as the Lord gives opportunity for the advancement of the kingdom of God and the spiritual growth of members - Romans 13:3-8; I Corinthians 3:6-9; 12:7; Ephesians 4:11-12. 6. We also want to build a Church where blessings and burdens are shared for the glory of God through interpersonal ministry and service that will enhance spiritual and social enrichment of individual members - Colossians 3:16; John 4:36; 13:13-15, 17; Galatians 6:9-10; Ephesians 4:29; Hebrews 13:16.

We have had our permanent place of worship (on Lease) at 151 Hilltop, Wednesbury Road, B70 0SB, West Bromwich - a place we opened by faith, and we have expended resources both human and financial. However, a notice of vacating the place was served to us by our Landlord - The Church of England and we eventually left on 30th September 2023 for a new place of Worship cited at ASDEN HOUSE, 1-5 Victoria Street, B70 8ET, West Bromwich, Birmingham. We have expended so much in this new place of worship such as: 1. Construction of both male and female toilets. 2. Partitioning to created layout and spaces for our numerous activities of worship. 3. Continuous repairs and amendments to suite our purposes

Report of the Trustees for the Year Ended 31 March 2025

To God be the glory as He adds to us by the day spiritually and numerically. We can conveniently count 120 regular attendees and 180 on thanksgiving Sunday (both old and young).

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

FUTURE PLANS:

In conformity of the vision of our General Overseer - Pastor Enoch Adejare Adeboye, we want to have a touch on our community and take every family therein and beyond for Christ in obeisance to God's command that we should go to all parts of the world, preaching the gospel - John 16:16. In the light of this, this Parish has planted TWO new Parishes since inception. These Parishes are: (i) RCCG His Dwelling Place planted 13th May 2013 pastored by Pastor Emmanuel Folarin. (ii) RCCG The Kingdom Chapel planted 18th December 2016 pastored by Pastor Taiwo Buraimoh. (iii) WE PLAN TO PLANT ONE OR TWO PARISHES IN DUE COURSE AS THE LORD HELPS US.

MAJOR PROJECTS:

As mentioned above, we have moved to a new place of worship on a 5-Year Lease i. As usual, we have embarked on serious renovation of the new property to meet the needs of a Church, and this has cost us close to £60,000 and its still ongoing. ii. We have constructed brand new Toilets for both male and female and also made loads of internal partitioning to meet for our use. iii. Our Church has been granted Certificate to operate as a Place of Worship by Sandwell Borough Council on 5th March 2024. v. Our Parish has just joined Sandwell Faith Network to be involved in the betterment of our Church in particular and the Community in general. vi. We are now involved in periodic Food Bank, Health Talk and support for the less privileged in our environment. vii. We are proposing to replace our older Trustee members for new ones.

Signed:

Pastor Adejinmi Akintola Lawal
Parish Pastor

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

The trustees' annual report and the strategic report were approved on 10/10/25 and signed on behalf of the board of trustees by:


MRS FC OLANIYI
Trustee

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Redeemed Christian Church of God Testimony Chapel

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of The Redeemed Christian Church of God Testimony Chapel ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Godfrey Massa (Certified Accountant)

Independent Examiner

472 BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025	2024
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	5	80,638	80,638
Total income		<u>80,638</u>	<u>80,638</u>
Expenditure			
Expenditure on charitable activities	6,7	77,171	77,171
Total expenditure		<u>77,171</u>	<u>77,171</u>
Net income and net movement in funds		<u>3,467</u>	<u>3,467</u>
Reconciliation of funds			
Total funds brought forward		42,002	42,002
Total funds carried forward		<u>45,469</u>	<u>45,469</u>
			<u>2,655</u>
			<u>39,347</u>
			<u>42,002</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 14 form part of these financial statements.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	10	54,085	31,492
Current assets			
Debtors	11	-	5,138
Cash at bank and in hand		-	5,372
		-	10,510
Creditors: amounts falling due within one year	13	8,616	-
Net current liabilities		(8,616)	10,510
Total assets less current liabilities		45,469	42,002
Funds of the charity			
Unrestricted funds		45,469	42,002
Total charity funds	14	45,469	42,002

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on16/10/25... and are signed on behalf of the board by:


MRS F C OLANIYI
Trustee

The notes on pages 9 to 14 form part of these financial statements.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net income		3,467	2,655
<i>Changes in:</i>			
Trade and other debtors		5,138	(5,138)
Cash generated from operations		<u>8,605</u>	<u>(2,483)</u>
Net cash from/(used in) operating activities		<u>8,605</u>	<u>(2,483)</u>
Cash flows from investing activities			
Purchase of tangible assets		(22,593)	(10,222)
Net cash used in investing activities		<u>(22,593)</u>	<u>(10,222)</u>
Net decrease in cash and cash equivalents		(13,988)	(12,705)
Cash and cash equivalents at beginning of year		5,372	6,169
Cash and cash equivalents at end of year	12	<u>(8,616)</u>	<u>(6,536)</u>

The notes on pages 9 to 14 form part of these financial statements.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 18 SHAPINSAY DRIVE, RUBERY-REDNAL, BIRMINGHAM, WEST MIDLANDS, B45 0HN, UNITED KINGDOM.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Church Collections	55,285	55,285	71,347	71,347
HMRC Gift Aid	25,353	25,353	28,522	28,522
	<u>80,638</u>	<u>80,638</u>	<u>99,869</u>	<u>99,869</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Activities Funded by Church Donations	77,171	77,171	97,214	97,214

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Activities Funded by Church Donations	77,171	77,171	97,214

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	9,600	9,600

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

9. Trustee remuneration and expenses

10. Tangible fixed assets

	Plant and Fixtures and machinery £	fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2024	20,867	2,568	1,232	6,825	31,492
Additions	22,593	—	—	—	22,593
At 31 March 2025	43,460	2,568	1,232	6,825	54,085
Depreciation					
At 1 April 2024 and 31 March 2025	—	—	—	—	—
Carrying amount					
At 31 March 2025	43,460	2,568	1,232	6,825	54,085
At 31 March 2024	20,867	2,568	1,232	6,825	31,492

11. Debtors

	2025	2024
	£	£
Other debtors	—	5,138

12. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2025	2024
	£	£
Cash at bank and in hand	—	5,372
Bank overdrafts	(8,616)	—
	(8,616)	5,372

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Creditors: amounts falling due within one year

Bank loans and overdrafts	2025 £	2024 £
	8,616	—

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	20,469	80,638	(77,171)	23,936
Unrestricted fund 2 - desc in a/cs	21,533	—	—	21,533
	<u>42,002</u>	<u>80,638</u>	<u>(77,171)</u>	<u>45,469</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	17,814	99,869	(97,214)	20,469
Unrestricted fund 2 - desc in a/cs	21,533	—	—	21,533
	<u>39,347</u>	<u>99,869</u>	<u>(97,214)</u>	<u>42,002</u>

15. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	5,372	(5,372)	—
Bank overdrafts	—	(8,616)	(8,616)
	<u>5,372</u>	<u>(13,988)</u>	<u>(8,616)</u>

The Redeemed Christian Church of God Testimony Chapel
Company Limited by Guarantee
Management Information
Year ended 31 March 2025

The following pages do not form part of the financial statements.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies	55,285	71,347
Church Collections	25,353	28,522
HMRC Gift Aid	<u>80,638</u>	<u>99,869</u>
Total income	<u>80,638</u>	<u>99,869</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	9,600	9,600
Rent	24,000	16,800
Light and heat	—	7,418
Insurance	1,395	1,359
Legal and professional fees	1,415	1,395
Telephone	1,593	1,576
Other office costs	968	618
Postage and Stationery	1,618	1,572
Repairs To Church Building	31,447	43,331
African Mission	120	120
World Evangelical Mission	1,800	9,247
Womens Programme	—	850
Central Office Fund	1,200	1,200
Sunday School and Pastors Office Renovations	2,015	2,128
	<u>77,171</u>	<u>97,214</u>
Total expenditure	<u>77,171</u>	<u>97,214</u>
Net income	<u>3,467</u>	<u>2,655</u>

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Activities Funded by Church Donations		
<i>Activities undertaken directly</i>		
Wages/salaries	9,600	9,600
Rent	24,000	16,800
Light & heat	—	7,418
Insurance	1,395	1,359
Direct charitable activity 1 - legal and professional fees	1,415	1,395
Telephone and Broadband	1,593	1,576
Other office costs	968	618
Postage and Stationery and Printing	1,618	1,572
Repairs to Church Building and Mini Hall	31,447	43,331
Africa Mission	120	120
World Evangelical Mission	1,800	9,247
Womens Programme	—	850
Central Office Fund	1,200	1,200
Sunday School and Pastors Office Renovations	2,015	2,128
	<u>77,171</u>	<u>97,214</u>
Expenditure on charitable activities	<u>77,171</u>	<u>97,214</u>

Accounts

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2024

for

The Redeemed Christian Church Of God,
Testimony Chapel

GM Accountancy
472a
Bearwood Road
Smethwick
West Midlands
B66 4HA

The Redeemed Christian Church Of God,
Testimony Chapel

Contents of the Financial Statements
for the Year Ended 31 March 2024

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Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

THE REDEEMED CHRISTIAN CHURCH OF GOD, TESTIMONY CHAPEL @ WEST BROMWICH, BIRMINGHAM is one of the over 850 Parishes of this Mission in the United Kingdom, it is an arm of THE REDEEMED CHRISTIAN CHURCH OF GOD (RCCG) CENTRAL OFFICE United Kingdom.

THE REDEEMED CHRISTIAN CHURCH OF GOD, TESTIMONY CHAPEL @ WEST BROMWICH which was established on 10th June 2007 from the then Area Headquarters under Pastor Joshua Alake had its first place of worship on High Street, West Bromwich with 10 members. Pastor Adejinmi Akintola Lawal is the founding Pastor of the Parish and is still the Pastor to date - He serves as the Secretary to the Church Trustees.

Our Parish is a Registered Charity with Trustees, and the Parish Pastor is the Secretary to the Church Trustees. The Trustees members are the main decision-making persons for the day to day running of this Parish.

This Parish has had its ups and downs but to God be the glory for His faithfulness as we are still marching forward despite the challenges.

OUR PRIORITIES:

1. We desire to worship God in Spirit and in truth in our private and public worship. The Lord ONLY shall be the object of our worship. We seek to hear from God and also desire the presence of His glory in our gatherings - I Kings 8:11; I Chronicles 16:29; Psalm 96:6; John 4:23-24; Revelation 22:9.
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The Redeemed Christian Church Of God,
Testimony Chapel

Report of the Trustees
for the Year Ended 31 March 2024

Registered office

18 Shapinsay Drive
Rubery-Rednal
Birmingham
B45 0HN

Trustees

D O Duro-Folarin Nursing Assistant
Mrs F C Olaniyi Nursing
Mrs O Owoaje Nursing

Company Secretary

Pastor A A Lawal

Independent Examiner

GM Accountancy
472a
Bearwood Road
Smethwick
West Midlands
B66 4HA

Approved by order of the board of trustees on02/7/24..... and signed on its behalf by:



.....
D O Duro-Folarin - Trustee

Report of the Trustees
for the Year Ended 31 March 2024

To God be the glory as He adds to us by the day spiritually and numerically. We can conveniently count 120 regular attendees and 180 on thanksgiving Sunday (both old and young).

FUTURE PLANS:

In conformity of the vision of our General Overseer - Pastor Enoch Adejare Adebeye, we want to have a touch on our community and take every family therein and beyond for Christ in obeisance to God's command that we should go to all parts of the world, preaching the gospel - John 16:16. In the light of this, this Parish has planted TWO new Parishes since inception.

These Parishes are:

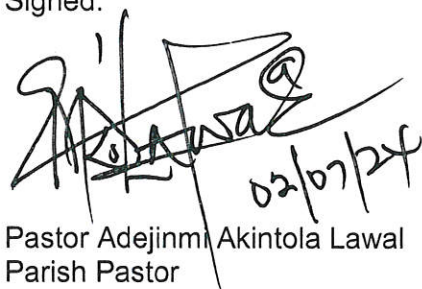
- (i) RCCG His Dwelling Place planted 13th May 2013 pastored by Pastor Emmanuel Folarin.
- (ii) RCCG The Kingdom Chapel planted 18th December 2016 pastored by Pastor Taiwo Buraimoh.

MAJOR PROJECTS:

WE HAVE RELOCATED FROM OLD PROPERTY TO A NEW PLACE OF WORSHIP

- i. We have moved out of our former permanent place of worship to a new property: ASDEN HOUSE, 1-5 Victoria Street, West Bromwich B70 8ET.
- ii. We moved into the new property on 27th September 2023 where we have secured a Lease of 5 years and had our first Service on Sunday 1st October 2023.
- iii. As usual, we have embarked on serious renovation of the new property to meet the needs of a Church, and this has cost us more than £50,000 and its still ongoing.
- iv. We have constructed brand new Toilets for both male and female and also made loads of internal partitioning to meet for our use.
- v. Our Church has been granted Certificate to operate as a Place of Worship by Sandwell Borough Council on 5th March 2024.
- vi. We are proposing to replace our older Trustee members for new ones.

Signed:



Pastor Adejinmi Akintola Lawal
Parish Pastor

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08713517 (England and Wales)

Registered Charity number

Independent Examiner's Report to the Trustees of
The Redeemed Christian Church Of God,
Testimony Chapel

Independent examiner's report to the trustees of The Redeemed Christian Church of God, Testimony Chapel ('the Company')

I report to the Charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act: or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.


GODFREY MASSA
CERTIFIED ACCOUNTANT
GM Accountancy
472a
Bearwood Road
Smethwick
West Midlands
B66 4HA

Date: 26/07/2024

The Redeemed Christian Church Of God,
Testimony Chapel

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>99,869</u>	<u>-</u>	<u>99,869</u>	<u>83,984</u>
EXPENDITURE ON					
Charitable activities					
Church Activities		<u>97,214</u>	<u>-</u>	<u>97,214</u>	<u>52,028</u>
NET INCOME		2,655	-	2,655	31,956
RECONCILIATION OF FUNDS					
Total funds brought forward		30,127	9,220	39,347	7,391
TOTAL FUNDS CARRIED FORWARD		<u>32,782</u>	<u>9,220</u>	<u>42,002</u>	<u>39,347</u>

The notes form part of these financial statements

The Redeemed Christian Church Of God,
Testimony Chapel

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	4	31,492	-	31,492	31,492
CURRENT ASSETS					
Debtors	5	-	5,138	5,138	5,138
Cash in hand		1,290	4,082	5,372	2,717
		1,290	9,220	10,510	7,855
NET CURRENT ASSETS		1,290	9,220	10,510	7,855
TOTAL ASSETS LESS CURRENT LIABILITIES		32,782	9,220	42,002	39,347
NET ASSETS		32,782	9,220	42,002	39,347
FUNDS	6				
Unrestricted funds				32,782	30,127
Restricted funds				9,220	9,220
TOTAL FUNDS				42,002	39,347

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

The Redeemed Christian Church Of God,
Testimony Chapel

Balance Sheet - continued
31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on
.....02/07/24..... and were signed on its behalf by:



.....
F C Olaniyi - Trustee



.....
D O Duro-Folarin - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particularly restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particularly restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>75,064</u>	<u>8,920</u>	<u>83,984</u>
EXPENDITURE ON			
Charitable activities			
Church Activities	<u>52,028</u>	<u>-</u>	<u>52,028</u>
NET INCOME	23,036	8,920	31,956
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>7,091</u>	<u>300</u>	<u>7,391</u>
TOTAL FUNDS CARRIED FORWARD	<u>30,127</u>	<u>9,220</u>	<u>39,347</u>

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2023 and 31 March 2024	<u>20,867</u>	<u>2,568</u>	<u>1,232</u>	<u>6,825</u>	<u>31,492</u>
NET BOOK VALUE					
At 31 March 2024	<u>20,867</u>	<u>2,568</u>	<u>1,232</u>	<u>6,825</u>	<u>31,492</u>
At 31 March 2023	<u>20,867</u>	<u>2,568</u>	<u>1,232</u>	<u>6,825</u>	<u>31,492</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other debtors	<u>5,138</u>	<u>5,138</u>

6. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	9,664	-	9,664
Church Collections	(4,266)	(2,653)	(6,919)
HMRC Gift Aid	<u>24,729</u>	<u>5,308</u>	<u>30,037</u>
	30,127	2,655	32,782
Restricted funds			
Church Mini Bus Fund	9,220	-	9,220
	<u>39,347</u>	<u>2,655</u>	<u>42,002</u>
TOTAL FUNDS			

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Church Collections	71,347	(74,000)	(2,653)
HMRC Gift Aid	<u>28,522</u>	<u>(23,214)</u>	<u>5,308</u>
	<u>99,869</u>	<u>(97,214)</u>	<u>2,655</u>
TOTAL FUNDS	<u>99,869</u>	<u>(97,214)</u>	<u>2,655</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	9,664	-	9,664
Church Collections	(2,576)	(1,690)	(4,266)
HMRC Gift Aid	3	24,726	24,729
	7,091	23,036	30,127
Restricted funds			
Church Mini Bus Fund	300	8,920	9,220
TOTAL FUNDS	<u>7,391</u>	<u>31,956</u>	<u>39,347</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Church Collections	50,338	(52,028)	(1,690)
HMRC Gift Aid	24,726	-	24,726
	75,064	(52,028)	23,036
Restricted funds			
Church Mini Bus Fund	8,920	-	8,920
TOTAL FUNDS	<u>83,984</u>	<u>(52,028)</u>	<u>31,956</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	9,664	-	9,664
Church Collections	(2,576)	(4,343)	(6,919)
HMRC Gift Aid	3	30,034	30,037
	7,091	25,691	32,782
Restricted funds			
Church Mini Bus Fund	300	8,920	9,220
TOTAL FUNDS	<u>7,391</u>	<u>34,611</u>	<u>42,002</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Church Collections	121,685	(126,028)	(4,343)
HMRC Gift Aid	53,248	(23,214)	30,034
	174,933	(149,242)	25,691
Restricted funds			
Church Mini Bus Fund	8,920	-	8,920
TOTAL FUNDS	<u>183,853</u>	<u>(149,242)</u>	<u>34,611</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

The Redeemed Christian Church Of God,
Testimony Chapel

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Church Donations	71,347	56,314
Gift aid	28,522	24,726
Donated services and facilities	-	2,944
	<u>99,869</u>	<u>83,984</u>
Total incoming resources	99,869	83,984
EXPENDITURE		
Charitable activities		
Salaries and Wages	9,600	9,600
Light and Heating	7,418	14,538
Insurance	1,359	1,227
Legal and Professional	1,395	1,200
Rent	16,800	7,200
Telephone and Broadband	1,576	1,428
Other Office Costs	618	551
Postage, Stationery & Printing	1,572	1,128
Repair to Building & Mini Hall	43,331	5,129
Africa Mission	120	120
World Evangelical Mission	9,247	5,593
Women Programme	850	800
Central Office Fund	1,200	1,200
Sun School & Pastors Off Renov	2,128	2,314
	<u>97,214</u>	<u>52,028</u>
Total resources expended	<u>97,214</u>	<u>52,028</u>
Net income	<u>2,655</u>	<u>31,956</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 08713517 (England and Wales)
REGISTERED CHARITY NUMBER:

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
The Redeemed Christian Church Of God,
Testimony Chapel

GM Accountancy
472a
Bearwood Road
Smethwick
West Midlands
B66 4HA

The Redeemed Christian Church Of God,
Testimony Chapel

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for the Year Ended 31 March 2023

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The Redeemed Christian Church Of God,
Testimony Chapel

Report of the Trustees
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The Redeemed Christian Church Of God,
Testimony Chapel

Report of the Trustees
for the Year Ended 31 March 2023

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FUTURE PLANS:

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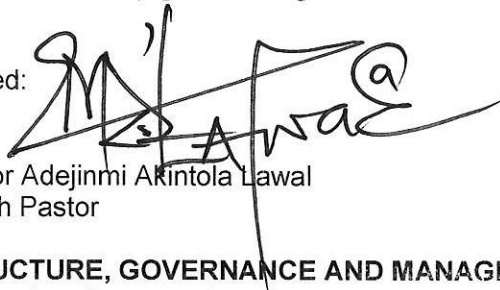
- (i) RCCG His Dwelling Place planted 13th May 2013 pastored by Pastor Emmanuel Folarin.
- (ii) RCCG The Kingdom Chapel planted 18th December 2016 pastored by Pastor Taiwo Buraimoh.

MAJOR PROJECTS:

RELOCATION FROM PRESENT PROPERTY/RENOVATION OF A NEW PLACE

- i. We have been asked to vacate our present place of worship which we have occupied since March 2009 (over 14 years). The vacation is set for September 30th 2023. Excuse given was that their own Church (St. James) no longer contain their parishioners.
- ii. There is the need to look for another property as place of worship which certainly would take a lot of financial expenses to put the place in order OR probably an expansion to accommodate our present needs as a Church.
- iii. Work is in top gear looking for another befitting place of worship before the expired date.

Signed:



Pastor Adejinmi Akintola Lawal
Parish Pastor

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08713517 (England and Wales)

Registered Charity number

The Redeemed Christian Church Of God,
Testimony Chapel

Report of the Trustees
for the Year Ended 31 March 2023

Registered office

18 Shapinsay Drive
Rubery-Rednal
Birmingham
B45 0HN

Trustees

D O Duro-Folarin Nursing Assistant
miss F C Olaniyi Nursing
MS O Owoaje Nursing

Company Secretary

Pastor A A Lawal

Independent Examiner

GM Accountancy
472a
Bearwood Road
Smethwick
West Midlands
B66 4HA

Approved by order of the board of trustees on 18/09/23 and signed on its
behalf by:

.....
D O Duro-Folarin - Trustee

Independent Examiner's Report to the Trustees of
The Redeemed Christian Church Of God,
Testimony Chapel

Independent examiner's report to the trustees of The Redeemed Christian Church Of God, Testimony Chapel ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

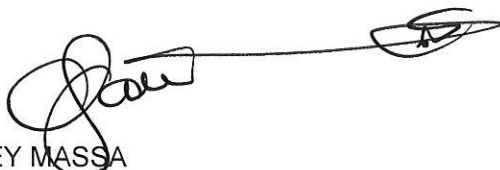
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



GODFREY MASSA
CERTIFIED ACCOUNTANT
GM Accountancy
472a
Bearwood Road
Smethwick
West Midlands
B66 4HA

Date: 16/09/2023

The Redeemed Christian Church Of God,
Testimony Chapel

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	Year Ended 31.3.23 Total funds £	Period 2.4.21 to 31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>75,064</u>	<u>8,920</u>	<u>83,984</u>	<u>45,528</u>
EXPENDITURE ON					
Charitable activities					
Church Activities		<u>52,028</u>	<u>-</u>	<u>52,028</u>	<u>47,801</u>
NET INCOME/(EXPENDITURE)		23,036	8,920	31,956	(2,273)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>7,091</u>	<u>300</u>	<u>7,391</u>	<u>9,664</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>30,127</u></u>	<u><u>9,220</u></u>	<u><u>39,347</u></u>	<u><u>7,391</u></u>

The notes form part of these financial statements

The Redeemed Christian Church Of God,
Testimony Chapel

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	4	31,492	-	31,492	14,915
CURRENT ASSETS					
Debtors	5	-	5,138	5,138	-
Cash in hand		<u>(1,365)</u>	<u>4,082</u>	<u>2,717</u>	<u>3,081</u>
		(1,365)	9,220	7,855	3,081
NET CURRENT ASSETS		<u>(1,365)</u>	<u>9,220</u>	<u>7,855</u>	<u>3,081</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		30,127	9,220	39,347	17,996
CREDITORS					
Amounts falling due after more than one year	6	-	-	-	(10,605)
NET ASSETS		<u>30,127</u>	<u>9,220</u>	<u>39,347</u>	<u>7,391</u>
FUNDS	7				
Unrestricted funds				30,127	7,091
Restricted funds				<u>9,220</u>	<u>300</u>
TOTAL FUNDS				<u>39,347</u>	<u>7,391</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

The Redeemed Christian Church Of God,
Testimony Chapel

Balance Sheet - continued
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on
18/09/23 and were signed on its behalf by:

.....
F C Olaniyi - Trustee

.....
D O Duro-Folarin - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the period ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the period ended 31 March 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>45,228</u>	<u>300</u>	<u>45,528</u>
EXPENDITURE ON			
Charitable activities			
Church Activities	<u>47,801</u>	<u>-</u>	<u>47,801</u>
NET INCOME/(EXPENDITURE)	(2,573)	300	(2,273)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>9,664</u>	<u>-</u>	<u>9,664</u>
TOTAL FUNDS CARRIED FORWARD	<u>7,091</u>	<u>300</u>	<u>7,391</u>

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2022	8,415	2,568	1,232	2,700	14,915
Additions	<u>12,452</u>	<u>-</u>	<u>-</u>	<u>4,125</u>	<u>16,577</u>
At 31 March 2023	<u>20,867</u>	<u>2,568</u>	<u>1,232</u>	<u>6,825</u>	<u>31,492</u>
NET BOOK VALUE					
At 31 March 2023	<u>20,867</u>	<u>2,568</u>	<u>1,232</u>	<u>6,825</u>	<u>31,492</u>
At 31 March 2022	<u>8,415</u>	<u>2,568</u>	<u>1,232</u>	<u>2,700</u>	<u>14,915</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other debtors	<u>5,138</u>	<u>-</u>

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.23	31.3.22
	£	£
Other creditors	<u>-</u>	<u>10,605</u>

7. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	9,664	-	9,664
Church Collections	(2,576)	(1,690)	(4,266)
HMRC Gift Aid	<u>3</u>	<u>24,726</u>	<u>24,729</u>
	7,091	23,036	30,127
Restricted funds			
Church Mini Bus Fund	<u>300</u>	<u>8,920</u>	<u>9,220</u>
TOTAL FUNDS	<u>7,391</u>	<u>31,956</u>	<u>39,347</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Church Collections	50,338	(52,028)	(1,690)
HMRC Gift Aid	<u>24,726</u>	<u>-</u>	<u>24,726</u>
	75,064	(52,028)	23,036
Restricted funds			
Church Mini Bus Fund	<u>8,920</u>	<u>-</u>	<u>8,920</u>
TOTAL FUNDS	<u>83,984</u>	<u>(52,028)</u>	<u>31,956</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 2.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	9,664	-	9,664
Church Collections	-	(2,576)	(2,576)
HMRC Gift Aid	-	3	3
	9,664	(2,573)	7,091
Restricted funds			
Church Mini Bus Fund	-	300	300
TOTAL FUNDS	<u>9,664</u>	<u>(2,273)</u>	<u>7,391</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Church Collections	35,963	(38,539)	(2,576)
HMRC Gift Aid	9,265	(9,262)	3
	45,228	(47,801)	(2,573)
Restricted funds			
Church Mini Bus Fund	300	-	300
TOTAL FUNDS	<u>45,528</u>	<u>(47,801)</u>	<u>(2,273)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

The Redeemed Christian Church Of God,
Testimony Chapel

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	Year Ended 31.3.23 £	Period 2.4.21 to 31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Church Donations	56,314	36,263
Gift aid	24,726	9,265
Donated services and facilities	<u>2,944</u>	<u>-</u>
	<u>83,984</u>	<u>45,528</u>
Total incoming resources	83,984	45,528
EXPENDITURE		
Charitable activities		
Salaries and Wages	9,600	9,600
Light and Heating	14,538	2,004
Insurance	1,227	1,218
Legal and Professional	1,200	600
Rent	7,200	7,800
Telephone and Broadband	1,428	1,343
Other Office Costs	551	306
Postage, Stationery & Printing	1,128	205
Repair to Building & Mini Hall	5,129	10,148
Africa Mission	120	500
World Evangelical Mission	5,593	4,563
Women Programme	800	4,155
Central Office Fund	1,200	400
Sun School & Pastors Off Renov	2,314	4,579
Christ For All Nations	<u>-</u>	<u>380</u>
	<u>52,028</u>	<u>47,801</u>
Total resources expended	<u>52,028</u>	<u>47,801</u>
Net income/(expenditure)	<u>31,956</u>	<u>(2,273)</u>

This page does not form part of the statutory financial statements

Accounts

**The Redeemed Christian Church of God Testimony
Chapel**

**Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022**

GM ACCOUNTANCY

Chartered Certified Accountants
472A BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

The Redeemed Christian Church of God Testimony Chapel
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

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Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Statement of cash flows	8
Notes to the financial statements	9
The following pages do not form part of the financial statements	
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Notes to the detailed statement of financial activities	18

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	The Redeemed Christian Church of God Testimony Chapel
Charity registration number	1154136
Company registration number	08713517
Principal office and registered office	18 SHAPINSAY DRIVE RUBERY-REDNAL BIRMINGHAM WEST MIDLANDS B45 0HN UNITED KINGDOM

The trustees

MR DO DURO-FOLARIN
MRS FC OLANIYI
MRS OWOAJE

Company secretary

LAWAL ADEJINMI AKINTOLA

Independent examiner

GM ACCOUNTANCY
472A BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

In July 1909, a son was born into the Akindayomi family of Ondo State of Nigeria. Even though this child grew up surrounded by idol worshippers, he knew there existed a greater power and yearned to know, "The God who created the earth and everyone on it". This pursuit for God led him to the Church Missionary Society where he was baptized in 1927. Still spiritually unfulfilled, he joined the Cherubim and Seraphim church in 1931. Whilst there, he began to hear a voice within him saying, "You will be my servant." Since this was not his intention, he decided to ignore the voice. This went on for seven years during which all the business ventures that he tried resulted into failure. In debt and without peace of mind, he found himself totally dependent on the grace of God. Here marked the beginning of a definite relationship with God. Totally broken, he yielded saying, "Lord, I will go wherever you want me to go." He asked for signs to confirm that this was indeed God's call. The confirmation came through the Bible passages of Jeremiah 1:4-10, Isaiah 41:10-13 and Romans 8:29-31. The Lord assured him that He would provide for all his needs, as he would not receive any salary from that point on. This proved to be a comforting reminder during the trials in the months ahead. He became married in 1941. He continued to worship with the Cherubim and Seraphim. In 1947, he started to become concerned that the church was departing from the true Word of God in some of its practices. By 1952, he felt totally persuaded to leave the Church. He started at Willoughby Street, Ebute-Metta, Lagos a house fellowship called, the Glory of God Fellowship. Initially there were nine members but before long the fellowship rapidly grew as the news of the miracles that occurred in their midst spread.

Pa Akindayomi also had a vision of words that appeared to be written on a blackboard. The words were "The Redeemed Christian Church of God." Amazingly, Pa Akindayomi who could not read or write was supernaturally able to write these words down. In this visitation, God also said to him that this church would go to the ends of the earth and that when the Lord Jesus Christ appeared in glory, He would meet the Church. The Lord then established a covenant with Pa Akindayomi, synonymous to the Abrahamic covenant in the Bible. He said that He the Lord would meet all the needs of the Church in an awesome way if only members would serve Him faithfully and be obedient to His Word. It is upon this covenant that the Redeemed Christian Church of God was built.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities

THE REDEEMED CHRISTIAN CHURCH OF GOD, TESTIMONY CHAPEL @ WEST BROMWICH, BIRMINGHAM is one of the over 800 Parishes of this Mission in the United Kingdom, it is an arm of THE REDEEMED CHRISTIAN CHURCH OF GOD (RCCG) CENTRAL OFFICE United Kingdom.

THE REDEEMED CHRISTIAN CHURCH OF GOD, TESTIMONY CHAPEL @ WEST BROMWICH which was established on 10th June, 2007 from the then Area Headquarters under Pastor Joshua Alake had its first place of worship on High Street, West Bromwich with about 10 members. Pastor Adejimi Akintola Lawal was the founding Pastor of the Parish and is still the Pastor to date - He serves as the Secretary to the Church Trustees.

Our Parish is a Registered Charity with Trustees and the Parish Pastor is the Secretary to the Church Trustees. The Trustees members are the main decision making persons for the day to day running of this Parish.

This Parish has had its ups and downs but to God be the glory for His faithfulness as we are still marching forward despite the challenges.

OUR PRIORITIES:

1. We desire to worship God in Spirit and in truth in our private and public worship. The Lord ONLY shall be the object of our worship. We seek to hear from God and also desire the presence of His glory in our gatherings - I Kings 8:11; I Chronicles 16:29; Psalm 96:6; John 4:23-24; Revelation 22:9.

2. We desire to live holy and sanctified life such that at any time we are able to hear from God directly and receive His blessings - Psalm 16:1-2; Leviticus 11:45; I Corinthians 1:30; II Corinthians 7:1; I Thessalonians 4:3; Hebrews 12:4. 3. We desire to be led all the times by the Spirit of God such that we are able to do only His will - Romans 8:14-18; 12:1-2; Ephesians 5:17; 6:6.

4. We want to teach and learn the Word of God in the power and anointing of the Holy Spirit for edification, refreshing, encouragement and comfort - Isaiah 2:3; Matthew 28:19-20; Romans 15:4; I Timothy 4:13; II Timothy 2:2.

5. We want to build a Church of God with our spiritual gifts as the Lord gives opportunity for the advancement of the kingdom of God and the spiritual growth of members - Romans 13:3-8; I Corinthians 3:6-9; 12:7; Ephesians 4:11-12.

6. We also want to build a Church where blessings and burdens are shared for the glory of God through interpersonal ministry and service that will enhance spiritual and social enrichment of individual members - Colossians 3:16; John 4:36; 13:13-15, 17; Galatians 6:9-10; Ephesians 4:29; Hebrews 13:16.

We have our permanent place of worship (on Lease) at 151 Hilltop, Wednesbury Road, B70 0SB, West Bromwich - a place we opened up by faith and we have expended resources both human and financial.

To God be the glory as He adds to us by the day spiritually and numerically. We can conveniently count 110 regular attendees (both old and young).

FUTURE PLANS:

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

- i. The Pastor's office is sinking and about to collapse. There is the need to repair this to avert accident. Builders have given an average of Ten Thousand Pounds (£10,000) for the job which includes concretising the floors, carpeting, plumbing and finishing and we plan to do this as the income of our Parish improves.
- ii. To upgrade electricity supply and applications to UK modern and regulated standards. We are still awaiting approval to sort this out.
- iii. Lighting up the front of and sides of the Church.
- iv. To put CCTV cameras in and around the Church this year or early next year.
- v. Upgrading the multimedia department of the Church to meet modern standard.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

The trustees' annual report and the strategic report were approved on and signed on behalf of the board of trustees by:


MRS FC OLANIYI
Trustee

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Redeemed Christian Church of God Testimony Chapel

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of The Redeemed Christian Church of God Testimony Chapel ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

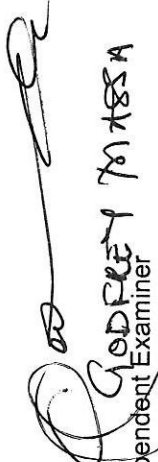
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Independent Examiner

GODFREY MASSA CERTIFIED ACCOUNTANT

472A BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

**The Redeemed Christian Church of God Testimony Chapel
Company Limited by Guarantee**

**Statement of Financial Activities
(including income and expenditure account)**

Year ended 31 March 2022

	Note	Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	5	45,228	300	45,528	43,303
Total income		<u>45,228</u>	<u>300</u>	<u>45,528</u>	<u>43,303</u>
Expenditure					
Expenditure on charitable activities	6,7	47,801	—	47,801	51,453
Total expenditure		<u>47,801</u>	<u>—</u>	<u>47,801</u>	<u>51,453</u>
Net expenditure and net movement in funds		<u>(2,573)</u>	<u>300</u>	<u>(2,273)</u>	<u>(8,150)</u>
Reconciliation of funds					
Total funds brought forward		9,664	—	9,664	17,814
Total funds carried forward		<u>7,091</u>	<u>300</u>	<u>7,391</u>	<u>9,664</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	10	14,915	14,915
Current assets			
Cash at bank and in hand		3,081	8,224
Net current assets		<u>3,081</u>	<u>8,224</u>
Total assets less current liabilities		<u>17,996</u>	<u>23,139</u>
Creditors: amounts falling due after more than one year	11	<u>10,605</u>	<u>13,475</u>
Net assets		<u><u>7,391</u></u>	<u><u>9,664</u></u>
Funds of the charity			
Restricted funds		300	–
Unrestricted funds		<u>7,091</u>	<u>9,664</u>
Total charity funds	13	<u><u>7,391</u></u>	<u><u>9,664</u></u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 14 October 2020, and are signed on behalf of the board by:


MRS FC OLANIYI
Trustee

The notes on pages 9 to 15 form part of these financial statements.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net expenditure	(2,273)	(8,150)
<i>Adjustments for:</i>		
Government grant income	—	(10,000)
Cash generated from operations	<u>(2,273)</u>	<u>(18,150)</u>
Net cash used in operating activities	<u>(2,273)</u>	<u>(18,150)</u>
Cash flows from investing activities		
Purchase of tangible assets	—	(3,270)
Net cash used in investing activities	<u>—</u>	<u>(3,270)</u>
Cash flows from financing activities		
Proceeds from borrowings	(2,870)	13,475
Government grant income	—	10,000
Net cash (used in)/from financing activities	<u>(2,870)</u>	<u>23,475</u>
Net (decrease)/increase in cash and cash equivalents	<u>(5,143)</u>	<u>2,055</u>
Cash and cash equivalents at beginning of year	8,224	6,169
Cash and cash equivalents at end of year	<u>3,081</u>	<u>8,224</u>

The notes on pages 9 to 15 form part of these financial statements.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 18 SHAPINSAY DRIVE, RUBERY-REDNAL, BIRMINGHAM, WEST MIDLANDS, B45 0HN, UNITED KINGDOM.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Church Collections	35,963	–	35,963
HMRC Gift Aid	9,265	–	9,265
Church Mini Bus Fund	–	300	300
Grants			
Covid 19 Business Grant	–	–	–
	<u>45,228</u>	<u>300</u>	<u>45,528</u>

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

5. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Church Collections	22,808	—	22,808
HMRC Gift Aid	10,495	—	10,495
Church Mini Bus Fund	—	—	—
Grants			
Covid 19 Business Grant	10,000	—	10,000
	<u>43,303</u>	<u>—</u>	<u>43,303</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Activities Funded by Church Donations	38,539	38,539	44,301	44,301
Activities Funded by HMRC Gift Aid	9,262	9,262	7,152	7,152
	<u>47,801</u>	<u>47,801</u>	<u>51,453</u>	<u>51,453</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Activities Funded by Church Donations	38,539	38,539	44,301
Activities Funded by HMRC Gift Aid	9,262	9,262	7,152
	<u>47,801</u>	<u>47,801</u>	<u>51,453</u>

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	<u>9,600</u>	<u>2,400</u>

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

9. Trustee remuneration and expenses

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

10. Tangible fixed assets

	Plant and Fixtures and machinery £	fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2021 and 31 March 2022	8,415	2,568	1,232	2,700	14,915
Depreciation					
At 1 April 2021 and 31 March 2022	—	—	—	—	—
Carrying amount					
At 31 March 2022	8,415	2,568	1,232	2,700	14,915
At 31 March 2021	8,415	2,568	1,232	2,700	14,915

11. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans and overdrafts	10,605	13,475

12. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies: Government grants income	—	10,000

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022
General funds	9,664	45,228	(47,801)	7,091
	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021
General funds	17,814	43,303	(51,453)	9,664

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

13. Analysis of charitable funds (continued)

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Fund 1 - desc in a/cs	—	300	—	300

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Fund 1 - desc in a/cs	—	—	—	—

14. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	8,224	(5,143)	3,081
Debt due after one year	(13,475)	2,870	(10,605)
	(5,251)	(2,273)	(7,524)

The Redeemed Christian Church of God Testimony Chapel
Company Limited by Guarantee
Management Information
Year ended 31 March 2022

The following pages do not form part of the financial statements.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Church Collections	35,963	22,808
HMRC Gift Aid	9,265	10,495
Church Mini Bus Fund	300	–
Covid 19 Business Grant	–	10,000
	<u>45,528</u>	<u>43,303</u>
Total income	<u>45,528</u>	<u>43,303</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	9,600	2,400
Rent	7,800	7,800
Light and heat	2,004	2,003
Insurance	1,218	1,219
Legal and professional fees	600	–
Telephone	1,343	1,099
Other office costs	306	147
Postage and Stationery	205	195
Repairs To Church Building	10,148	22,800
African Mission	500	500
World Evangelical Mission	4,563	5,610
Womens Programme	4,155	800
Central Office Fund	400	–
Sunday School and Pastors Office Renovations	4,579	6,500
Christ For All Nations	380	380
	<u>47,801</u>	<u>51,453</u>
Total expenditure	<u>47,801</u>	<u>51,453</u>
Net expenditure	<u>(2,273)</u>	<u>(8,150)</u>

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Activities Funded by Church Donations		
<i>Activities undertaken directly</i>		
Wages/salaries	9,600	2,400
Rent	7,800	7,800
Light & heat	2,004	2,003
Insurance	1,218	1,219
Direct charitable activity 1 - legal and professional fees	600	-
Telephone and Broadband	1,053	1,047
Other office costs	306	147
Postage and Stationery and Printing	205	195
Repairs to Church Building and Mini Hall	8,893	18,000
Africa Mission	500	500
World Evangelical Mission	4,563	5,610
Womens Programme	803	800
Central Office Fund	400	-
Sunday School and Pastors Office Renovations	214	4,200
Christ For All Nations	380	380
	<u>38,539</u>	<u>44,301</u>
Activities Funded by HMRC Gift Aid		
<i>Activities undertaken directly</i>		
Direct charitable activity 2 - telephone	290	52
Repairs to Church Building and Mini Hall	1,255	4,800
Women Programme	3,352	-
Sunday School and Pastors Office Renovation	4,365	2,300
	<u>9,262</u>	<u>7,152</u>
Expenditure on charitable activities	<u>47,801</u>	<u>51,453</u>

Accounts

**The Redeemed Christian Church of God Testimony
Chapel**

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2021

GM ACCOUNTANCY

Chartered Certified Accountants
472A BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name The Redeemed Christian Church of God Testimony Chapel

Charity registration number 1154136

Company registration number 08713517

Principal office and registered office
18 SHAPINSAY DRIVE
RUBERY-REDNAL
BIRMINGHAM
WEST MIDLANDS
B45 0HN
UNITED KINGDOM

The trustees

MR DO DURO-FOLARIN
MRS FC OLANIYI
MRS OWOAJE

Company secretary LAWAL ADEJINMI AKINTOLA

Independent examiner
GM ACCOUNTANCY
472A BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management

In July 1909, a son was born into the Akindayomi family of Ondo State of Nigeria. Even though this child grew up surrounded by idol worshippers, he knew there existed a greater power and yearned to know, "The God who created the earth and everyone on it". This pursuit for God led him to the Church Missionary Society where he was baptized in 1927. Still spiritually unfulfilled, he joined the Cherubim and Seraphim church in 1931. Whilst there, he began to hear a voice within him saying, "You will be my servant." Since this was not his intention, he decided to ignore the voice. This went on for seven years during which all the business ventures that he tried resulted into failure. In debt and without peace of mind, he found himself totally dependent on the grace of God. Here marked the beginning of a definite relationship with God. Totally broken, he yielded saying, "Lord, I will go wherever you want me to go." He asked for signs to confirm that this was indeed God's call. The confirmation came through the Bible passages of Jeremiah 1:4-10, Isaiah 41:10-13 and Romans 8:29-31. The Lord assured him that He would provide for all his needs, as he would not receive any salary from that point on. This proved to be a comforting reminder during the trials in the months ahead. He became married in 1941. He continued to worship with the Cherubim and Seraphim. In 1947, he started to become concerned that the church was departing from the true Word of God in some of its practices. By 1952, he felt totally persuaded to leave the Church. He started at Willoughby Street, Ebute-Metta, Lagos a house fellowship called, the Glory of God Fellowship. Initially there were nine members but before long the fellowship rapidly grew as the news of the miracles that occurred in their midst spread.

Pa Akindayomi also had a vision of words that appeared to be written on a blackboard. The words were "The Redeemed Christian Church of God." Amazingly, Pa Akindayomi who could not read or write was supernaturally able to write these words down. In this visitation, God also said to him that this church would go to the ends of the earth and that when the Lord Jesus Christ appeared in glory, He would meet the Church. The Lord then established a covenant with Pa Akindayomi, synonymous to the Abrahamic covenant in the Bible. He said that He the Lord would meet all the needs of the Church in an awesome way if only members would serve Him faithfully and be obedient to His Word. It is upon this covenant that the Redeemed Christian Church of God was built.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

THE REDEEMED CHRISTIAN CHURCH OF GOD, TESTIMONY CHAPEL @ WEST BROMWICH, BIRMINGHAM is one of the over 800 Parishes of this Mission in the United Kingdom, it is an arm of THE REDEEMED CHRISTIAN CHURCH OF GOD (RCCG) CENTRAL OFFICE United Kingdom.

THE REDEEMED CHRISTIAN CHURCH OF GOD, TESTIMONY CHAPEL @ WEST BROMWICH which was established on 10th June, 2007 from the then Area Headquarters under Pastor Joshua Alake had its first place of worship on High Street, West Bromwich with about 10 members. Pastor AdejimiAkintolaLawal was the founding Pastor of the Parish and is still the Pastor to date - He serves as the Secretary to the Church Trustees.

Our Parish is a Registered Charity with Trustees and the Parish Pastor is the Secretary to the Church Trustess. The Trustees members are the main decision making persons for the day to day running of this Parish.

This Parish has had its ups and downs but to God be the glory for His faithfulness as we are still marching forward despite the challenges.

OUR PRIORITIES:

1. We desire to worship God in Spirit and in truth in our private and public worship. The Lord ONLY shall be the object of our worship. We seek to hear from God and also desire the presence of His glory in our gatherings - I Kings 8:11; I Chronicles 16:29; Psalm 96:6; John 4:23-24; Revelation 22:9.

2. We desire to live holy and sanctified life such that at any time we are able to hear from God directly and receive His blessings - Psalm 16:1-2; Leviticus 11:45; I Corinthians 1:30; II Corinthians 7:1; I Thessalonians 4:3; Hebrews 12:4. 3. We desire to be led all the times by the Spirit of God such that we are able to do only His will - Romans 8:14-18; 12:1-2; Ephesians 5:17; 6:6.

4. We want to teach and learn the Word of God in the power and anointing of the Holy Spirit for edification, refreshing, encouragement and comfort - Isaiah 2:3; Matthew 28:19-20; Romans 15:4; I Timothy 4:13; II Timothy 2:2.

5. We want to build a Church of God with our spiritual gifts as the Lord gives opportunity for the advancement of the kingdom of God and the spiritual growth of members - Romans 13:3-8; I Corinthians 3:6-9; 12:7; Ephesians 4:11-12.

6. We also want to build a Church where blessings and burdens are shared for the glory of God through interpersonal ministry and service that will enhance spiritual and social enrichment of individual members - Colossians 3:16; John 4:36; 13:13-15, 17; Galatians 6:9-10; Ephesians 4:29; Hebrews 13:16.

We have our permanent place of worship (on Lease) at 151 Hilltop, Wednesbury Road, B70 0SB, West Bromwich - a place we opened up by faith and we have expended resources both human and financial.

To God be the glory as He adds to us by the day spiritually and numerically. We can conveniently count 110 regular attendees (both old and young).

FUTURE PLANS:

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

In conformity of the vision of our General Overseer - Pastor Enoch AdejareAdeboye, we want to have a touch on our community and take every family therein and beyond for Christ in obeisance to God's command that we should go to all parts of the world, preaching the gospel - John 16:16. In the light of this, this Parish has planted TWO new Parishes since inception.

These Parishes are:

- (i) RCCG His Dwelling Place planted 19th May 2013 pastored by Pastor Emmanuel Folarin.
- (ii) RCCG The Kingdom Chapel planted 18th December 2016 pastored by Pastor TaiwoBuraimoh.

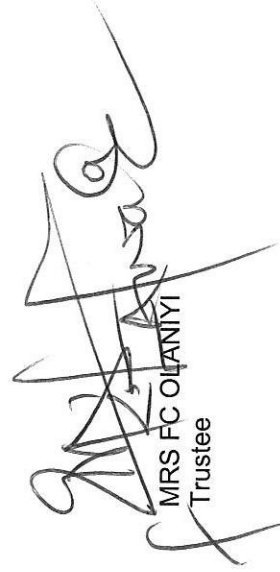
MAJOR PROJECTS:

- i. We have plans to paint the inner parts of our Church.
- ii. To upgrade electricity supply and applications to UK modern and regulated standards.
- iii. The Mini Hall at the back has gulped over Forty Five Thousand Pounds and it is about 94% completion. When completed, we plan to have a community based programmes like training and sporting activities that will be of benefit to mankind within and outside our community.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

The trustees' annual report and the strategic report were approved on and signed on behalf of the board of trustees by:


MRS FC OLANIYI
Trustee

The Redeemed Christian Church of God Testimony Chapel
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of The Redeemed Christian
Church of God Testimony Chapel
Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of The Redeemed Christian Church of God Testimony Chapel ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Independent Examiner

472A BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		2021	2020
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	5	43,303	55,139
Total income		<u>43,303</u>	<u>55,139</u>
Expenditure			
Expenditure on charitable activities	6,7	51,453	50,980
Total expenditure		<u>51,453</u>	<u>50,980</u>
Net (expenditure)/income and net movement in funds		<u>(8,150)</u>	<u>4,159</u>
Reconciliation of funds			
Total funds brought forward		17,814	13,655
Total funds carried forward		<u>9,664</u>	<u>17,814</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	10	14,915	11,645
Current assets			
Cash at bank and in hand		8,224	6,169
Net current assets		<u>8,224</u>	<u>6,169</u>
Total assets less current liabilities		<u>23,139</u>	<u>17,814</u>
Creditors: amounts falling due after more than one year	11	<u>13,475</u>	<u>–</u>
Net assets		<u>9,664</u>	<u>17,814</u>
Funds of the charity			
Unrestricted funds		9,664	17,814
Total charity funds	13	<u>9,664</u>	<u>17,814</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 14 October 2020, and are signed on behalf of the board by:

MRS FC OLANIYI
Trustee

The notes on pages 9 to 15 form part of these financial statements.

Godfrey Massa

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net (expenditure)/income	(8,150)	4,159
<i>Adjustments for:</i>		
Government grant income	(10,000)	—
Cash generated from operations	(18,150)	4,159
Net cash (used in)/from operating activities	(18,150)	4,159
Cash flows from investing activities		
Purchase of tangible assets	(3,270)	(3,800)
Net cash used in investing activities	(3,270)	(3,800)
Cash flows from financing activities		
Proceeds from borrowings	13,475	—
Government grant income	10,000	—
Net cash from financing activities	23,475	—
Net increase in cash and cash equivalents	2,055	359
Cash and cash equivalents at beginning of year	6,169	5,810
Cash and cash equivalents at end of year	8,224	6,169

The notes on pages 9 to 15 form part of these financial statements.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 18 SHAPINSAY DRIVE, RUBERY-REDNAL, BIRMINGHAM, WEST MIDLANDS, B45 0HN, UNITED KINGDOM.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Church Collections	22,808	22,808	36,413	36,413
HMRC Gift Aid	10,495	10,495	18,726	18,726
Grants				
Covid 19 Business Grant	10,000	10,000	–	–
	<u>43,303</u>	<u>43,303</u>	<u>55,139</u>	<u>55,139</u>

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Activities Funded by Church Donations	44,301	44,301	30,426	30,426
Activities Funded by HMRC Gift Aid	7,152	7,152	20,554	20,554
	<u>51,453</u>	<u>51,453</u>	<u>50,980</u>	<u>50,980</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2021 £	Total fund 2020 £
Activities Funded by Church Donations	44,301	44,301	30,426
Activities Funded by HMRC Gift Aid	7,152	7,152	20,554
	<u>51,453</u>	<u>51,453</u>	<u>50,980</u>

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	<u>2,400</u>	<u>7,400</u>

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

9. Trustee remuneration and expenses

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

10. Tangible fixed assets

	Plant and Fixtures and machinery £	fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2020	5,145	2,568	1,232	2,700	11,645
Additions	3,270	—	—	—	3,270
At 31 March 2021	8,415	2,568	1,232	2,700	14,915
Depreciation					
At 1 April 2020 and 31 March 2021	—	—	—	—	—
Carrying amount					
At 31 March 2021	8,415	2,568	1,232	2,700	14,915
At 31 March 2020	5,145	2,568	1,232	2,700	11,645

11. Creditors: amounts falling due after more than one year

Bank loans and overdrafts	2021 £	2020 £
	13,475	—

12. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	10,000	—

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	At 31 March 2021 Income £	At 31 March 2021 Expenditure £
General funds	17,814	43,303	(51,453)
			9,664
	At 1 April 2019 £	At 31 March 2020 Income £	At 31 March 2020 Expenditure £
General funds	13,655	55,139	(50,980)
			17,814

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	6,169	2,055	8,224
Debt due after one year	—	(13,475)	(13,475)
	<u>6,169</u>	<u>(11,420)</u>	<u>(5,251)</u>

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Church Collections	22,808	36,413
HMRC Gift Aid	10,495	18,726
Covid 19 Business Grant	10,000	–
	<u>43,303</u>	<u>55,139</u>
Total income	<u>43,303</u>	<u>55,139</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	2,400	7,400
Rent	7,800	9,059
Light and heat	2,003	4,639
Insurance	1,219	925
Legal and professional fees	–	2,200
Telephone	1,099	1,512
Other office costs	147	115
Postage and Stationery	195	1,800
Repairs To Church Building	22,800	2,400
African Mission	500	120
World Evangelical Mission	5,610	5,950
Choir Uniform	–	1,000
Womens Programme	800	6,670
Central Office Fund	–	400
Sunday School and Pastors Office Renovations	6,500	6,150
CCPAS	–	120
Christ For All Nations	380	520
	<u>51,453</u>	<u>50,980</u>
Total expenditure	<u>51,453</u>	<u>50,980</u>
Net (expenditure)/income	<u>(8,150)</u>	<u>4,159</u>

The Redeemed Christian Church of God Testimony Chapel

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Activities Funded by Church Donations		
<i>Activities undertaken directly</i>		
Wages/salaries	2,400	6,600
Rent	7,800	6,850
Light & heat	2,003	3,872
Insurance	1,219	782
Direct charitable activity 1 - legal and professional fees	–	1,800
Telephone and Broadband	1,047	1,397
Other office costs	147	115
Postage and Stationery and Printing	195	800
Repairs to Church Bulding and Mini Hall	18,000	1,200
Africa Mission	500	100
World Evangelical Mission	5,610	3,700
Womens Programme	800	1,670
Central Office Fund	–	400
Sunday School and Pastors Office Renovations	4,200	500
CCPAS	–	120
Christ For All Nations	380	520
	<u>44,301</u>	<u>30,426</u>
Activities Funded by HMRC Gift Aid		
<i>Activities undertaken directly</i>		
Wages/salaries	–	800
Direct charitable activity 2 - rent	–	2,209
Light & heat	–	767
Direct charitable activity 2 - insurance	–	143
Direct charitable activity 2 - legal and professional fees	–	400
Direct charitable activity 2 - telephone	52	115
Postage and Stationery and Printing	–	1,000
Repairs to Church Bulding and Mini Hall	4,800	1,200
Africa Mission	–	20
World Evangelical Mission	–	2,250
Choir Uniforms	–	1,000
Women Programme	–	5,000
Sunday School and Pastors Office Renovation	2,300	5,650
	<u>7,152</u>	<u>20,554</u>
Expenditure on charitable activities	<u>51,453</u>	<u>50,980</u>