

REGISTERED CHARITY NUMBER:1158115

**Report of the Trustees and Financial Statement for the Year Ended
31st March 2023**

For

DISCIPLESHIP CHURCH OF GOD (PENTECOSTAL)

Aperx Consultants and Accountants Ltd
Chartered Certified Accountants
145 De La Pole Avenue
Hull
HU3 6RD

Discipleship Church of God(Pentecostal)
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Discipleship Church of God(Pentecostal)
Report of the Trustees For the Year Ended 31st March 2023

The trustees present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

Registered Charity Number

1158115

Principal Address

96 Lomond Grove
Camberwell
London
SE5 7LE

Trustees

Rev Joy Millicent Smith
Maureen Gordon Bateman
Zelmarine Tindale

Independent Examiner

Aperx Consultants and Accountants Ltd
Chartered Certified Accountants
145 De La Pole Avenue
Hull
HU3 6RD

Structure, Governance and Management
Governing Document

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

Risk Management

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

Discipleship Church of God (Pentecostal)
Report of the Trustees For the Year Ended 31st March 2023

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principle in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD

Joy Smith

.....
Signature

Joy Smith

.....
Name of Trustee

Date : 29 January 2024

Independent Examiner's Report to Trustees of Discipleship Church of God (Pentecostal)

I report on the accounts for the year ended 31 March 2023 set out on pages four to eight

Respective responsibilities of trustees and examiner

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

It is my responsibility to

- examine the accounts under Section 145 of the the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145 (5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes the review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

have not been met; or

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

APERX Consultants and Accountants Ltd
Chartered Certified Accountants
145 De La Pole Avenue
Hull,
HU3 6RD

Discipleship Church of God (Pentecostal)
Income statement for the year ended 31st March 2023

	Notes	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
		£	£	£	£
Incoming resources					
Voluntary income	2	9,779.36	-	9,779.36	6,426.94
Other income	3	1,095.50	-	1,095.50	999.50
Total incoming resources		10,874.86		10,874.86	7,426.44
Resources expended					
Charitable activities	4	7,303.79		7,303.79	7,373.43
Governance cost	5	3,559.94		3,559.94	3,087.70
Other resources expended	6	330.00		330.00	412.48
Total resources expended		11,193.73	-	11,193.73	10,873.61
Net incoming resources		(318.87)	-	(318.87)	(3,550.26)
Total funds brought forward		12,419.58	-	12,419.58	15,025.26
Total funds carried forward		12,100.71		12,100.71	12,419.58

Discipleship Church of God (Pentecostal)
Statement of Financial Position as at 31 March 2023

Fixed Assets	Notes	2023 £	2022 £
Tangible	9	1,319.94	1,649.94
Current Assets			
Cash at Bank		10,035.27	10,124.14
Gift Aid Receivable		1,095.50	995.50
		<u>11,130.77</u>	<u>11,119.64</u>
Current Liabilities			
Creditors and Accruals	11	350.00	350.00
Net Assets		<u>12,100.71</u>	<u>12,419.58</u>
Reserves	12	<u>12,100.71</u>	<u>12,419.58</u>

Discipleship Church of God (Pentecostal)**Notes to the Financial Statement for the year ended 31 March 2023**

	2023	2022
	£	£
2. Voluntary		
Tithes and offerings	9,779.36	6,426.94
3. Other income		
Gift aid receivable	1,095.50	950.00
4. Charitable activities		
Rent	2,635.68	2,784.00
Travel cost	282.00	-
Evangelism	3,623.88	2,680.00
Hospitality	762.23	1,909.43
Youth		
	<u>7,303.79</u>	<u>7,373.43</u>
5. Governance		
Professional fees	350.00	350.00
Printing and stationery	202.96	309.77
General expenses	1,588.98	1,193.10
Telephone	318.00	634.83
Training	600.00	600.00
Donation	500.00	
	<u>3,559.94</u>	<u>3,087.70</u>
6. Other resources expended		
Depreciation of fixed assets	330.00	412.48
7. Trustee remuneration benefit		
No remuneration was paid to any of the trustees	0.00	0.00
8. Staff cost		
No salaries were paid to any of the staff	0.00	0.00

Discipleship Church of God (Pentecostal)
Notes to the Financial Statement for the year ended 31 March 2023

9. Tangible fixed assets

Equipment as at 1/4/22	4155.34	4,155.34
Additions		
	<u>4155.34</u>	<u>4,155.34</u>
Depreciation as at 1/4/22	2,505.40	2,092.92
Charge for the year	330.00	412.48
Accumulated Depreciation	<u>2,835.40</u>	<u>2,505.40</u>
Net Assets	1,319.94	1,649.94

10 Debtors amount falling due within 1 year

Gift aid receivable	1095.50	999.50
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11. Creditors amount falling due within 1 year

Other creditors	350.00	350.00
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12. Unrestricted movements in funds

Net incoming resources	(318.87)	(3,550.26)
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13. Reserves

Capital	12,419.58	15,969.84
Surplus	<u>(318.87)</u>	<u>(3,550.26)</u>
	<u>12,100.71</u>	<u>12,419.58</u>

Accounting Convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 (the Act) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity

Incoming Resources

All incoming resources are included on the Income and Expenditure Accounts when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all cost related category. Where cost can not 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 the cost less estimated residual value of each asset over its estimated useful life

Motor Vehicles	-25% on reducing balance
Church Equipment	-20% on cost

Taxation

The charity is exempt from tax on its charitable activities

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.