

REGISTERED CHARITY NUMBER:1171646

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
For
India Pentecostal Church of God Bristol

Johns Accountancy & Taxation
4 Northville Road
Bristol BS7 0RG

India Pentecostal Church of God Bristol

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For the Year Ended 31 December 2022

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India Pentecostal Church of God Bristol

Report of the Trustees

For the Year Ended 31 Dec 2022

The trustees present their report with the financial statements of the charity for the year ended 31 Dec 2022. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Objective of the Church is to promote the Christian faith.

The trustees have considered a charity commission's guidance on public benefit including the guidance 'public benefit running charity (PB2)'.

Activities

1. Malayalam worship

Malayalam worship is held every Sunday from 10.30-1.30pm at FACE Youth centre, Elm Park, Filton, BS34 7PS. On every 4th Sunday, Malayalam services finishes at 12.30, to allow for the PYPA meeting to be conducted.

2. Sunday School

Sunday school is conducted every Sunday from 9.30-10.15 prior to the Sunday service. Classes led by teachers who are members of IPC Bristol church.

3. Pentecostal Young people's association (PYPA) meeting

PYPA meeting is conducted on the 4th Sunday of every month from 12.30 – 1.30pm after the Malayalam service. The PYPA coordinator of the church takes leadership for these meetings.

4. Teen meeting

Teen meetings are held once a month via Zoom. This is a platform for the children and young people of the church to gather together for a time of fellowship.

5. Ladies Meeting

Ladies meeting is conducted every Thursday from 7.30-9pm via Zoom, where the ladies of the church meet to pray and share from God's word. The Ladies meeting coordinator of the church takes leadership for these meetings.

6. Bible Study and Intercessory prayer

Bible study is held every Saturday 7.30-9pm apart from the 1st Saturday of the month due to fasting prayer. Bible Study is conducted via Zoom. The church also has intercessory prayer every morning from 5.30-6am which is being led by the church's prayer coordinator. This takes place on Zoom.

7. Baptism Service

The church conducted a baptism service on 4th September 2022. By the grace of God, 6 people were baptised during that service.

8. Fasting prayer

Fasting prayer is conducted on the 1st weekend of the month (Fri, Sat) from 7.30-9.30pm.

9. Sunday school, PYPA and Ladies Meeting Anniversary

The Anniversary for the Sunday school, PYPA and Ladies Meeting was conducted on 27th December 2022 at St Andrews' Methodist church, Filton from 1.30-5pm. This was an opportunity for the church to come together for a time of worship and fellowship. Various programmes were conducted which showcased the talents of our church members and prizes were awarded to celebrate the achievements of our Sunday school children.

India Pentecostal Church of God Bristol

Report of the Trustees

For the Year Ended 31 Dec 2022

10. Men's meeting

Men's meeting was conducted once every 3 months via Zoom. This meeting provided the opportunity for the men of the church to gather together for a time of fellowship, prayer and discussion of key biblical doctrines.

FINANCIAL REVIEW

Reserves

The Church reserves are held to help its current and future activities including a separate savings account for acquiring assets. The retained surplus of parish as on 31/12/2022 was £ 42,566 (£27,463 on 31/12/2021)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, The Constitution adopted on 27th June 2015 and constitutes as a registered charity

Recruitment and appointment of trustees

The Trustees, Treasurer and other committee members are elected by the annual general body meeting of the charity

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity	India Pentecostal Church of God Bristol
Charity Registration Number	1171646
Principal Address (Rented)	29 Ridley Avenue Mangotsfield Bristol BS16 9QN

Trustees

The trustees and officers serving during the year and since the year end were as follows:

1. Vinod George
2. George Varghese
3. Arjee Abraham

Approved by the Board of Trustees on 31/10/2023 and signed on its behalf by:

Vinod K G.

Vinod George
(Trustee)

Independent Examiner's Report to the Trustees of
India Pentecostal Church of God Bristol

I report on the accounts for the period from 1st January 2022 to 31 December 2022 set out on pages five to nine.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

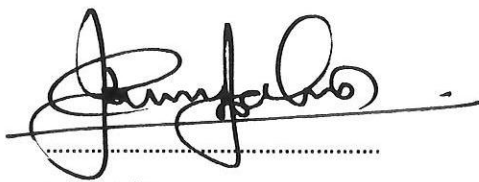
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



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Johns Accountancy & Taxation

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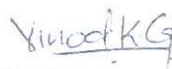
Bristol BS7 0RG

Date 31/10/2023.

India Pentecostal Church of God Bristol

Statement of Financial Activities
For the Year Ended 31 December 2022

		<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
		<u>Fund</u>	<u>Fund</u>	<u>Total Funds</u>	<u>Total</u>
	Notes	<u>(£)</u>	<u>(£)</u>	<u>(£)</u>	<u>(£)</u>
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		26,300	-	26,300	18,145
Activities for generating funds		-	-	-	-
Other incoming resources		-	-	-	-
Total incoming resources		26,300	-	26,300	18,145
RESOURCES EXPENDED					
Costs of Generating Funds					
Charitable Expenditure		9,774	-	9,774	6,761
Fundraising Expenses		-	-	-	-
Governance Cost		823	-	823	1,967
Other Resources expended		600	-	600	-
		11,197	-	11,197	8,728
NET INCOMING RESOURCES BEFORE TRANSFERS		15,103	-	15,103	9,417
Gross transfer between funds		-	-	-	-
Net incoming resources		15,103	0	15,103	9,417
RECONCILIATION OF FUNDS					
Total funds brought forward		27,463	-	27,463	18,046
TOTAL FUNDS CARRIED FORWARD		42,566	-	42,566	27,463



Vinod George

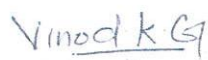
Trustee

India Pentecostal Church of God Bristol

Balance Sheet
At 31 Dec 2022

		<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
		<u>Fund</u>	<u>Fund</u>	<u>Total</u>	<u>Total</u>
	Notes	<u>(£)</u>	<u>(£)</u>	<u>(£)</u>	<u>(£)</u>
FIXED ASSETS					
Tangible Assets	4	1,800	-	1,800	-
CURRENT ASSETS					
Debtors	5	10,500	-	10,500	13,000
Cash at bank and in Hand		30,626	-	30,626	14,463
		41,126	-	41,126	27,463
CREDITORS					
Amounts falling due within one year	6	(360)	-	(360)	0
NET CURRENT ASSETS / (LIABILITIES)		40,766	-	40,766	27,463
TOTAL ASSETS LESS CURRENT LIABILITIES		42,566	-	42,566	27,463
CREDITORS					
Amounts falling due after more than one year	7	-	-	-	-
NET ASSETS		42,566	-	42,566	27,463
FUNDS					
Unrestricted Funds	9			42,566	27,463
Restricted Funds				-	-
TOTAL FUNDS				42,566	27,463

The financial Statements were approved by the Board of Trustees on 12.12.22 and were signed on its behalf by


Vinod George

Trustee

The notes form part of these financial statements

India Pentecostal Church of God Bristol

Notes to the Financial Statements for the Period Ended 31 December 2022

ACCOUNTING POLICIES

Accounting convention

The financial statement have been prepared under historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be qualified with reasonable accuracy.

Resources expended

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.

Plant & Machinery	- 25% on reducing balance basis
Fixtures and Fittings	-25% on reducing balance basis
Computer equipment	-25% on reducing balance basis
Freehold property	-Not Provided

(The Trustees have carried out a full impairment review in accordance with FRS 11, as a result of which no depreciation is made in respect of freehold property on the grounds that the estimated residual value is not materially different from its carrying value in the Balance Sheet)

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 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 ACTIVITIES FOR GENERATING FUNDS

No Fund-Raising Events conducted.

3 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 Dec 2022 nor for the year ended 31 Dec 2021 as Trustees.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 Dec 2022 nor for the year ended 31 Dec 2021.

India Pentecostal Church of God Bristol
Notes to the Financial Statements - continued for the Year Ended 31 Dec 2022

4. TANGIBLE FIXED ASSETS

	<u>Fixtures & Fittings</u>
	<u>(£)</u>
<u>COST</u>	
At 1 Jan 2022	-
Additions	2,400
Disposals	-
At 31 Dec 2022	<u>2,400</u>
<u>DEPRECIATION</u>	
At 1 Jan 2022	-
Charge for the year	600
Elimination on disposal	-
At 31 Dec 2022	<u>600</u>
<u>NET BOOK VALUE</u>	
At 31 Dec 2022	<u>1,800</u>
At 31 Dec 2021	<u>-</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Gift Aid Receivable	-	-
Charity Loan	10,500	13,000
	<u>10,500</u>	<u>13,000</u>

India Pentecostal Church of God Bristol
Notes to the Financial Statements - continued for the Year Ended 31 Dec 2022

	2022 £	2021 £
6. CREDITORS; AMOUNTS FALLING DUE WITHIN ONE YEAR		
Bank Loans and Overdrafts	-	-
Accrued Expenses	360	-
	<u>360</u>	<u>-</u>

9. MOVEMENT IN FUNDS

	At 1.1.2022 £	Net Movement in Funds £	Transfers between Funds £	At 31.03.2022 £
Unrestricted Funds				
General Fund	27,463	15,103	-	42,566
	<u>27,463</u>	<u>15,103</u>	<u>-</u>	<u>42,566</u>

Net movement in Funds, included in above are as follows

	Incoming Resources £	Resources Expended. £	Movement in Funds £
Unrestricted Funds			
General Fund	26,300	(11,197)	15,103
Restricted Funds			
TOTAL FUNDS	<u>26,300</u>	<u>(11,197)</u>	<u>15,103</u>

India Pentecostal Church of God Bristol

Detailed Statement of Financial Activities for the Year Ended 31 Dec 2022

	<u>2022</u>	<u>2021</u>
	<u>(£)</u>	<u>(£)</u>
<u>Incoming Resources</u>		
Voluntary Income		
Subscription(Tithe)	15,618	10,800
Indian Ministry	1,800	4,750
Offertory	6,762	2,595
PYPA Offerings	239	-
Donation for Visting Pastors	300	-
Calendar Donations	60	-
Sunday School Offerings	396	-
Other Donations	620	-
Membership Fees	155	-
Donation - P A System	350	-
	-	-
	-	-
	-	-
	<u>26,300</u>	<u>18,145</u>
 Activities for Generating Funds		
	-	-
	-	-
	-	-
	<u>-</u>	<u>-</u>
 Other Incoming Resources		
Bank Interest Received	-	-
Miscellaneous income	-	-
<u>Total Incoming Resources</u>	<u>26,300</u>	<u>18,145</u>

This page does not form part of the statutory financial statements

Indian Pentecostal Church of God Bristol

Detailed Statement of Financial Activities for the Period 1 Jan 2022 to 31 Dec 2022 Continued

	<u>2022</u>	<u>2021</u>
	<u>(£)</u>	<u>(£)</u>
<u>Resources Expended</u>		
<u>Charitable Expenditures</u>		
Indian Ministry Contribution	3,000	5,700
IPC UK and Ireland Conference 2021	-	150
Visiting Pastors	1,150	
Calendar	250	
Membership Fees	165	
Convention Advertisement	50	
Rent	3,816	811
Sunday School	70	50
Charity (PYPA)	250	50
Donation	600	
Anniversary 2022	423	-
	<u>9,774</u>	<u>6,761</u>
<u>Fund Raising Expenses</u>		
	-	-
<u>Governance Cost</u>		
Post, Stationery ,Telephone & Web	68	743
Gifts	-	600
Professional Fees		
Accountancy	360	480
Insurance		
Bank charges		
Subscriptions	395	144
	<u>823</u>	<u>1,967</u>
Depreciation		
Fixtures and Fittings	600	-
	<u>600</u>	<u>-</u>
Total Resource Expended	11,197	8,728
Net Income	<u>15,103</u>	<u>9,417</u>