

REGISTERED CHARITY NUMBER:1171646

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
For
India Pentecostal Church of God Bristol

Johns Accountancy & Taxation
4 Northville Road
Bristol BS7 0RG

India Pentecostal Church of God Bristol

Contents for the Financial Statements

For the Year Ended 31 December 2023

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India Pentecostal Church of God Bristol

Report of the Trustees

For the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 Dec 2023. 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)'

Church Activities

1. **Worship Service:** - Our worship service is held every Sunday from 10:30 a.m. to 01:30 p.m. at Face Youth Centre. On every 4th Sunday we have our PYPA meeting. Our worship service would finish at 12:30 p.m. to allow for the PYPA meeting to be conducted.
2. **Sunday School:** - Sunday School is conducted every Sunday from 09:30 a.m. to 10:15 a.m. prior to the Sunday Service. Classes are led by teachers who are members of our church.
3. **Pentecostal Young People Association (PYPA) :-** PYPA meeting is conducted on the 4th Sunday of every month from 12:30 p.m. to 01:30 p.m. after the worship service. The PYPA coordinators of the church conduct the meetings.
4. **Ladies Meeting:** - Ladies meeting is conducted every Thursday from 07:30 p.m. to 09:00 p.m. via Zoom, where the ladies of the church meet to pray and share the word of God. The Ladies Meeting coordinator of the church takes the leadership of these meetings.
5. **Bible Study and Intercessory Prayer:** - Bible Study is held every Saturday 07:30 p.m. to 09:00 p.m. apart from the 1st Saturday of the month due to fasting prayer. Bible study is conducted via Zoom. The Book of Galatians was taught by Pastor Aby Abraham via Zoom and we will continue to learn Romans once the study of Galatians is finished. The church also conducts Intercessory prayer every morning from 05:30 a.m. to 6:00 a.m. which is being led by the Church's prayer Coordinators.
6. **Fasting Prayer:** - Fasting Prayer is conducted on the 1st weekend of the Month (Fri, Sat) from 07:30 p.m. to 09:30 p.m.
7. **Teen Meeting :-** Teen Meeting 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 worship, word, discussion and prayer.
8. **Men's Meeting:** - Men's meeting is conducted once every 3 months via Zoom. The meetings provided the opportunity for the men of the church to gather together for a time of fellowship, prayer and discussion of key Biblical Doctrines. From September the Council decided to have this meeting face to face once a month going forward.
9. **Vacation Bible School (V.B.S) :-** V.B.S was conducted in the month of August on 14th, 15th, 16th & 17th from 10:00a.m. To 15:00 p.m. in our church hall. Around 100 children participated in the V.B.S and it was a huge success. The church provided the food for the event. Br Brijesh coordinated it with the help of other brothers of the church.

India Pentecostal Church of God Bristol

Report of the Trustees

For the Year Ended 31 December 2023

Outreach Ministry

Our Church's outreach Ministry was conducted in July 2023 at Abbey Wood Retail Park and at Kingswood Shopping Centre in Nov 2023 and at Bristol City Centre in Dec 2023. Church Music Team helped with the music and singing songs. The Youth of our church preached the word of god and shared the gospel. Amen!

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

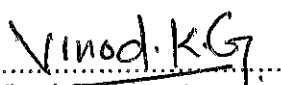
| | |
|-----------------------------|---|
| Name of Charity | India Pentecostal Church of God Bristol |
| Charity Registration Number | 1171646 |
| Principal Address (Rented) | 29 Ridley Avenue Mangotsfield Bristol BS16 9QN |

Trustees

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

Pastor Vinod George (Trustee and Chair)

Approved by the Board of Trustees on 30/10/2024 and signed on its behalf by:


.....
Vinod George
(Chair/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 2023 to 31st December 2023 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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Jomy John

Johns Accountancy & Taxation

Filton

Bristol BS7 ORG

Date 30/10/24

India Pentecostal Church of God , Bristol

Statement of Financial Activities
For the Year Ended 31 December 2023

| | | | <u>2023</u> | <u>2022</u> |
|--|----------------------------|--------------------------|---------------------------|---------------------|
| | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total Funds</u> | <u>Total</u> |
| Notes | <u>Fund</u> | <u>Fund</u> | | |
| | <u>(£)</u> | <u>(£)</u> | <u>(£)</u> | <u>(£)</u> |
| INCOMING RESOURCES | | | | |
| Incoming resources from generated funds | | | | |
| Voluntary income | 50,146 | - | 50,146 | 26,300 |
| Activities for generating funds | - | - | - | - |
| Other incoming resources | - | - | - | - |
| Total incoming resources | 50,146 | - | 50,146 | 26,300 |
| RESOURCES EXPENDED | | | | |
| Costs of Generating Funds | | | | |
| Charitable Expenditure | 14,460 | - | 14,460 | 9,774 |
| Fundraising Expenses | - | - | - | - |
| Governance Cost | 5,907 | - | 5,907 | 823 |
| Other Resources expended | 450 | - | 450 | 600 |
| | 20,817 | - | 20,817 | 11,197 |
| NET INCOMING RESOURCES BEFORE TRANSFERS | 29,329 | - | 29,329 | 15,103 |
| Gross transfer between funds | - | - | - | - |
| Net incoming resources | 29,329 | 0 | 29,329 | 15,103 |
| RECONCILIATION OF FUNDS | | | | |
| Total funds brought forward | 42,566 | - | 42,566 | 27,463 |
| TOTAL FUNDS CARRIED FORWARD | 71,895 | - | 71,895 | 42,566 |

Vinod K G

Vinod George

Trustee

India Pentecostal Church of God Bristol

Balance Sheet
At 31 Dec 2023

| | | <u>Unrestricted</u> | <u>Restricted</u> | <u>2023</u> | <u>2022</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 | 1,350 | - | 1,350 | 1,800 |
| CURRENT ASSETS | | | | | |
| Debtors | 5 | 3,000 | - | 3,000 | 10,500 |
| Cash at bank and in Hand | | <u>68,265</u> | <u>-</u> | <u>68,265</u> | <u>30,626</u> |
| | | 71,265 | - | 71,265 | 41,126 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 6 | (720) | - | (720) | (360) |
| NET CURRENT ASSETS / (LIABILITIES) | | <u>70,545</u> | <u>-</u> | <u>70,545</u> | <u>40,766</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 71,895 | - | 71,895 | 42,566 |
| CREDITORS | | | | | |
| Amounts falling due after more than one year | 7 | - | - | - | - |
| NET ASSETS | | <u>71,895</u> | <u>-</u> | <u>71,895</u> | <u>42,566</u> |
| FUNDS | | | | | |
| Unrestricted Funds | 9 | | | 71,895 | 42,566 |
| Restricted Funds | | | | - | - |
| TOTAL FUNDS | | | | <u>71,895</u> | <u>42,566</u> |

The financial Statements were approved by the Board of Trustees on 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 2023

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.

| | |
|-----------------------|--------------------------------|
| 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

Harvest Festival and Fund-Raising Events.

3 TRUSTEES REMUNERATION AND BENEFITS

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

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

India Pentecostal Church of God, Bristol
Notes to the Financial Statements - continued for the Year Ended 31 Dec 2023

4. TANGIBLE FIXED ASSETS

| | <u>Fixtures & Fittings</u> |
|------------------------------|---------------------------------------|
| | <u>(£)</u> |
| <u>COST</u> | |
| At 1 Jan 2023 | 2,400 |
| Additions | - |
| Disposals | - |
| At 31 Dec 2023 | <u>2,400</u> |
| <u>DEPRECIATION</u> | |
| At 1 Jan 2023 | 600 |
| Charge for the year | 450 |
| Elimination on disposal | - |
| At 31 Dec 2023 | <u>1,050</u> |
| <u>NET BOOK VALUE</u> | |
| At 31 Dec 2023 | <u>1,350</u> |
| At 31 Dec 2022 | <u>1,800</u> |

5. DEBTORS; AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|---------------------|---------------------|----------------------|
| | £ | £ |
| Gift Aid Receivable | - | - |
| Charity Loan | 3,000 | 10,500 |
| | <u>3,000</u> | <u>10,500</u> |

India Pentecostal Church of God Bristol
Notes to the Financial Statements - continued for the Year Ended 31 Dec 2023

| | 2023 £ | 2022 £ |
|--|------------|------------|
| 6. CREDITORS; AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| Bank Loans and Overdrafts | - | - |
| Accrued Expenses | 720 | 360 |
| | <u>720</u> | <u>360</u> |

9. MOVEMENT IN FUNDS

| | At 1.1.2023 £ | Net Movement in Funds £ | Transfers between Funds £ | At 31.12.2023 £ |
|---------------------------|------------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted Funds | | | | |
| General Fund | 42,566 | 29,329 | - | 71,895 |
| | <u>42,566</u> | <u>29,329</u> | <u>-</u> | <u>71,895</u> |

Net movement in Funds, included in above are as follows

| | Incoming Resources £ | Resources Expended. £ | Movement in Funds £ |
|---------------------------|----------------------------|-----------------------------|---------------------------|
| Unrestricted Funds | | | |
| General Fund | 50,146 | (20,817) | 29,329 |
| Restricted Funds | | | |
| TOTAL FUNDS | <u>50,146</u> | <u>(20,817)</u> | <u>29,329</u> |

India Pentecostal Church of God Bristol

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

| | <u>2023</u> | <u>2022</u> |
|--|----------------------|----------------------|
| | <u>(£)</u> | <u>(£)</u> |
| <u>Incoming Resources</u> | | |
| Voluntary Income | | |
| Subscription(Tithe) | 20,920 | 15,618 |
| Indian Ministry | 1,450 | 1,800 |
| Offertory | 8,884 | 6,762 |
| PYPA Offerings | 407 | 239 |
| Donation for Visting Pastors | 500 | 300 |
| Calendar Donations | - | 60 |
| Sunday School Offerings | 906 | 396 |
| Charity Donations | 88 | 620 |
| Membership Fees | - | 155 |
| Donation - P A System | - | 350 |
| Ladies Meeting Donations | 565 | - |
| Refreshment Donations | 222 | |
| VBS | 575 | |
| Gift Aid | 15,429 | - |
| Building Fund | 200 | - |
| | <u>50,146</u> | <u>26,300</u> |
| Activities for Generating Funds | | |
| | - | - |
| | - | - |
| | <u>-</u> | <u>-</u> |
| Other Incoming Resources | | |
| Bank Interest Received | - | - |
| Miscellaneous income | - | - |
| <u>Total Incoming Resources</u> | <u>50,146</u> | <u>26,300</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 2023 to 31 Dec 2023 Continued

| | <u>2023</u> <u>(£)</u> | <u>2022</u> <u>(£)</u> |
|-----------------------------------|---|---|
| <u>Resources Expended</u> | | |
| Charitable Expenditures | | |
| Indian Ministry Contribution | 1,450 | 3,000 |
| IPC Kumbanad | 150 | - |
| Visiting Pastors | 1,650 | 1,150 |
| Calendar | 200 | 250 |
| Membership Fees | | 165 |
| Convention Advertisement | 550 | 50 |
| Rent | 5,191 | 3,816 |
| Sunday School | 80 | 70 |
| Charity | 706 | 250 |
| Donation | | 600 |
| Anniversary 2022&2023 | 1,976 | 423 |
| Refreshment | 2,507 | |
| | 14,460 | 9,774 |
| Fund Raising Expenses | | |
| | - | - |
| Governance Cost | | |
| Post, Stationery ,Telephone & Web | 310 | 68 |
| Gifts | 5,072 | - |
| Professional Fees | | |
| Accountancy | 360 | 360 |
| Insurance | | |
| Bank charges | | |
| Subscriptions(Zoom) | 164 | 395 |
| | 5,907 | 823 |
| Depreciation | | |
| Fixtures and Fittings | 450 | 600 |
| | 450 | 600 |
| Total Resource Expended | 20,817 | 11,197 |
| Net Income | 29,329 | 15,103 |

This page does not form part of the statutory financial statements