

Charity No 1174456

**The Redeemed Christian Church of God Pathfinder,  
Royal Christian Centre Stockport**

Annual Accounts  
30<sup>th</sup> November 2022

C.J.H Accounting Limited  
226 Sandy Lane  
Droylsden  
Manchester  
M43 7JX

**The Redeemed Christian Church of God Pathfinder,  
Royal Christian Centre Stockport  
Contents  
For The Year Ended 30<sup>th</sup> November 2022**

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**The Redeemed Christian Church of God Pathfinder,  
Royal Christian Centre Stockport  
Reference and administrative details of the charity  
For The Year Ended 30<sup>th</sup> November 2022**

**General Overseer** Pastor Kingsley Ogbonnaya Udonsi

**Trustees** Alan Tafadzwa  
Patience Udonsi  
Zanele Mashengele

**Charity registration number** 1174456

**Principal office** 125 Stevenson Drive  
Oldham  
OL1 4RR

**Independent examiner** Georgina Russell

**Bankers** NatWest

**The Redeemed Christian Church of God Pathfinder,  
Royal Christian Centre Stockport  
Trustees report  
For The Year Ended 30<sup>th</sup> November 2022**

The Trustees present their annual report together with the financial statements of Evangel Assemblies of God Church (the charity) for the ended 30 November 2022. The Trustees Confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014.

## **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.

## **OBJECTIVES AND ACTIVITIES**

### **OBJECTIVE AND AIMS**

- The objective for the charity is the advancement of the Christian Faith for the public benefit, in accordance with the doctrines set out in the statement of faith.
- The relief of poverty.
- Help the youth stay away from drugs and gangs.

### **STRATEGIES FOR ACHIEVING OBJECTIVES**

The church has adopted the following strategies for achieving the above objectives:

- Free lunch every first Sunday of the month
- Support for other charities and events with similar objectives.
- Social action initiatives in the community

### **ACTIVITIES FOR ACHIEVING OBJECTIVES**

The main activities of the church are as follows:

- Sunday service
- Sunday school for all ages of children
- Weekly night Bible Studies and house fellowships at various centres

### **VOLUNTEER MANAGEMENT**

- The church is grateful for the unstinting efforts of its volunteers who are involved in services provision, office work and administration.

# **The Redeemed Christian Church of God Pathfinder,**

## **Royal Christian Centre Stockport**

### **Trustees report (continued)**

**For The Year Ended 30<sup>th</sup> November 2022**

#### **INVESTMENT POLICY AND PERFORMANCE**

The trustees have decided that at present, funds should be retained in bank. Any change in such banking arrangements should be agreed by the board. As far as possible, funds will be retained in interest bearing accounts.

#### **VULNERABLE BENEFICIARIES**

The church works with vulnerable groups including children and make sure users are safe and protected from harm. Volunteers, employees and trustees have the right checks and assessments before they can work with a church. Safeguards are in place to protect vulnerable people from abuse and prevent abuse happening in the first place.

#### **CONFLICT OF INTERESTS**

No trustee is in a position where their duty as a trustee will conflict with any personal interest they may have.

#### **COMPLAINTS HANDLING**

We are committed to ensuring that people have all necessary support required to make a complaint. Complaints are accepted verbally or in writing and can be formal or informal. Anyone wishing to make a complaint will be provided with a Complaints Handling Statement, which summarises how a complaint about our service can be made.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **REVIEW OF ACTIVITIES**

The church undertook the following activities:

- The running of a vibrant youth program that has taken young people out of drugs and gangs.
- Prayer Conference
- Free lunch every first Sunday of the month
- Community Activities to support people.

#### **FINANCIAL REVIEW**

##### **RESERVE POLICY**

The statement of the financial activities shows a surplus of £2,155 and our net assets stand at £43,146.

##### **Principal Funding**

This is provided mainly through voluntary tithes and offerings by the church members.

**The Redeemed Christian Church of God Pathfinder,  
Royal Christian Centre Stockport  
Trustees report (Continued)  
For The Year Ended 30<sup>th</sup> November 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

We would also like to establish a well-equipped children's church within the parish so that the children can be in a comfortable environment. Train the volunteers and ministers through various courses and seminars in order to well-equipped workforce.

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 27th June 2023 and signed on their behalf, by:



Patience Udonsi

**The Redeemed Christian Church of God Pathfinder,  
Royal Christian Centre Stockport  
Independent examiners report  
For The Year Ended 30<sup>th</sup> November 2022**

I report on the accounts of the Charity for the year ended 30 November 2022, which are set out on pages 6 to 10.

**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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act): and
- to state whether particular matters have come to 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 a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from 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 2011 Act: and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.

**Georgina Russell**



27/06/2023

**The Redeemed Christian Church of God Pathfinder,  
Royal Christian Centre Stockport  
Statement of financial activities  
For The Year Ended 30th November 2022**

	Notes	2022 Unrestricted Funds £	2021 Unrestricted Funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	38,818	31,490
Total Incoming resources		<u>38,818</u>	<u>31,490</u>
<b>Resources Expended</b>			
<b>Charitable activities</b>			
Resources expended on charitable activities	3	14,363	10,084
Governance costs	4	23,103	8,765
Total resources expended		<u>37,466</u>	<u>18,849</u>
Interest payable		- 500	27
Profit on the disposal of tangible fixed asset		1,303	-
<b>Surplus/ (deficit) for the year</b>		<u><u>2,155</u></u>	<u><u>12,614</u></u>



**The Redeemed Christian Church of God Pathfinder,  
Royal Christian Centre Stockport  
Statement of financial position  
For The Year Ended 30th November 2022**

	Notes	2022 Unrestricted Funds £	2021 Unrestricted Funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	9,642	7,610
		<u>9,642</u>	<u>7,610</u>
<b>CURRENT ASSETS</b>			
Cash at bank		48,019	38,142
Debtors	7	7,505	20,822
		<u>55,524</u>	<u>58,964</u>
<b>CREDITORS</b>			
Amount falling due within one year	8	-7,261	-6,000
<b>NET CURRENT ASSETS</b>		<u>48,263</u>	<u>52,964</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>57,905</u>	<u>60,574</u>
<b>CREDITORS</b>			
Amount falling due after one year	9	-14,759	-19,583
<b>NET ASSETS</b>		<u>43,146</u>	<u>40,991</u>
<b>FUNDS</b>			
Unrestricted funds:			
General fund		43,146	40,991
<b>TOTAL FUNDS</b>		<u>43,146</u>	<u>40,991</u>

The financial statements were approved by the board of Trustees on 27/06/2023 and were signed on its behalf by:

On behalf of the board:



Patience Udonsi

Chairman

**The Redeemed Christian Church of God Pathfinder,  
Royal Christian Centre Stockport  
Notes to the financial statements  
For The Year Ended 30th November 2022**

**1 ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Ireland (FRS 102) Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued on 16 July 2014 and with the Charities Act 2011.

**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 quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs 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.

Church office equipment - 20% reducing balance

Motor Vehicle - 25% - reducing balance

**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 within the objects of the charity. Restriction arises 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 VOLUNTARY INCOME**

	2022 £	2021 £
Donations received	31,313	25,230
Gift aid reclaim	7,505	6,260
<b>Total voluntary income</b>	<b><u>38,818</u></b>	<b><u>31,490</u></b>

The Redeemed Christian Church of God Pathfinder,  
 Royal Christian Centre Stockport  
 Notes to the financial statements (continued)  
 For The Year Ended 30th November 2022

**3 CHARITABLE ACTIVITIES COSTS**

	2022 £	2021 £
Donations	13,163	8,754
RCCG	600	730
WEM	600	600
<b>Resources expended on charitable activity</b>	<b>14,363</b>	<b>10,084</b>

**4 GOVERNANCE COSTS**

	2022 £	2021 £
Rent	10,355	1,990
Postage, stationery & software	841	-
Repairs and maintenance	3,871	812
Accountancy fees	500	500
Travel and accommodation	1,560	640
Other legal & professional	230	268
Sundry expenses	-	194
Depreciation	2,411	2,021
Motor	2,165	1,950
Telephone	840	390
Advertising	330	-
<b>Resources expended on governance costs</b>	<b>23,103</b>	<b>8,765</b>

**5 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 30th November 2022.

**Trustees' expenses**

There were no trustees' expenses paid in the period ended 30th November 2022.

**6 TANGIBLE FIXED ASSETS**

	Church Equipment £	Motor Vehicle £	Total £
<b>COST</b>			
As at 1st December 2021	9,709	4,500	14,209
Additions	5,866	-	5,866
Disposals	-	4,500	4,500
As at 30th November 2022	15,575	-	15,575
<b>DEPRECIATION</b>			
As at 1st December 2021	3,522	3,077	6,599
Charge for the year	2,411	-	2,411
Depreciation - disposal	-	3,077	3,077
As at 30th November 2022	5,933	-	5,933
<b>NET BOOK VALUE</b>			
At 30th November 2022	9,642	-	9,642
At 30th November 2021	6,187	1,423	7,610

**The Redeemed Christian Church of God Pathfinder,  
Royal Christian Centre Stockport  
Notes to the financial statements (continued)  
For The Year Ended 30th November 2022**

**7 DEBTORS**

	2022 £	2021 £
Gift Aid Reclaim 2018-2021	-	20,822
Gift Aid Reclaim 2022	7,505	-
<b>Total debtors</b>	<b><u>7,505</u></b>	<b><u>20,822</u></b>

**8 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Accountancy	500	1,000
Bank Loans	5,000	5,000
Rent	1,761	-
	<b><u>7,261</u></b>	<b><u>6,000</u></b>

**9 CREDITORS : AMOUNTS FALLING DUE AFTER ONE YEAR**

	2022 £	2021 £
Bank Loans	14,759	19,583
	<b><u>14,759</u></b>	<b><u>19,583</u></b>

**10 MOVEMENT INFUNDS**

	As at 01/12/2021	Surplus/ (deficit) in year	As at 30/11/2022
<b>Unrestricted funds</b>			
General fund	40,991.00	2,155.00	43,146.00
<b>Total funds</b>	<b><u>40,991.00</u></b>	<b><u>2,155.00</u></b>	<b><u>43,146.00</u></b>