

**Report of the Trustees and  
Financial Statements for the period Ended 31 August 2021**

**REDEEMED CHRISTIAN CHURCH OF GOD  
FULL LIFE CHRISTIAN CENTRE**

**G A Harris & Co Ltd  
Chartered Certified Accountants  
& Registered Auditors  
Brulimar House  
Jubilee Road  
Middleton  
Manchester  
M24 2LX**

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**REDEEMED CHRISTIAN CHURCH OF GOD**  
**Full Life Christian Centre**  
**Report of the Trustees**  
**For the Year Ended 31 August 2021**

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The trustees present their report with the financial statements of the charity for the period ended 31 August 2021. The charity was registered with the Charities Commission on the 10<sup>th</sup> January 2018. The trustees have adopted 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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1176612

**Principal address**  
49 Milbeck Road  
Middleton  
Manchester  
M24 4HR

**Trustees**  
Pastor Omobolape Adunni Adewusi  
Pastor Rufus Adekunle Adekola  
Pastor Samuel Okodoa

**Independent examiner**  
G A Harris & Co Ltd  
Brulimar House  
Jubilee Road  
Middleton  
Manchester  
M24 2LX

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Recruitment and appointment of new trustees**

Trustees are elected and or co-opted under the terms of the trust deed.

**Induction and training of new trustees**

The induction process for any newly appointed member of the Trustees comprises of an initial meeting with Chairman and other Trustees, followed by a series of short meetings with the Pastor in Charge on the powers and responsibilities of the Trustees.

**Organisational structure**

The Church is organised so that the Trustees meet regularly to manage its affairs. The Pastor manages the day to day administration of the Church.

**Related parties**

FULL LIFE CHRISTIAN CENTRE is a parish of the Redeemed Christian Church of God (RCCG) which has parishes all over the world. The parish's relationship with other parishes is governed by an "Agreement for Common Purposes".

**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.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity, and are satisfied systems are in place to mitigate exposures to major risks.

**REDEEMED CHRISTIAN CHURCH OF GOD**  
**Full Life Christian Centre**  
**Report of the Trustees**  
**For the Year Ended 31 August 2021**

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## **OBJECTIVES AND ACTIVITIES**

### **POLICIES AND OBJECTIVES**

The objectives of the church are:

- The advancement of the Christian faith worldwide
- The relief of poverty
- The promotion of activities that are of benefit to our community.

To achieve these objectives, the following strategies have been adopted by the church:

- Organising conferences and events to address issues of relevance to poverty and provision of care and support for the needy as appropriate;
- Involvement in economic and community development as well as church planting.
- Caring for and reaching out to the needy in the Community through various welfare packages.

### **ACTIVITIES FOR ACHIEVING OBJECTIVES**

- Collaboration with other charities and organisations which have similar objectives.
- Praise and worship Extravaganza (Gospel Music Program)
- Youth Fun Day – Various activities involving the youth within and outside the community.
- Caring for and reaching out to the needy in the community through various welfare packages – feeding the destitute, visiting the elderly in their homes to minister to them with songs to cheer them up and show them the love of God.
- Organizing conferences, leadership and workers training.

### **Grant Making**

The church supports Christian organisations such as World Evangelism Mission, Sister Churches as well as the Festival of Life and also provides support to members of the congregation in need

### **Volunteers**

The church is continually grateful for the efforts of her volunteers who are involved in all aspects of the Church organisation.

### **ACHIEVEMENT AND PERFORMANCE**

The church is grateful for the success of the above activities through which there has been addition to the church numerically. This has been achieved by increasing the awareness of people in the local community as place of meeting and worshipping one's maker. Financially our achievements have been met, through support of our volunteers, within and outside the community.

### **FINANCIAL REVIEW**

#### **Investment policy and objectives**

The Trustees have agreed to continue to hold funds for future investments in the interest bearing account.

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

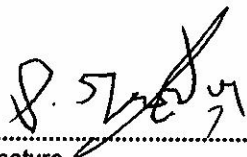
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). We would also like to establish a well equipped children's church within the 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.

### **ON BEHALF OF THE BOARD:**

  
.....  
Signature

Pastor Samuel Okodoa

Trustee

Date: 25<sup>th</sup> May 2022

**Independent Examiner's Report to the Trustees of  
REDEEMED CHRISTIAN CHURCH OF GOD  
FULL LIFE CHRISTIAN CENTRE  
For the period Ended 31 August 2021**

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I report on the accounts for the period ended 31 August 2021 set out on pages five to nine.

**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.



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Date: 25<sup>th</sup> May 2022

**REDEEMED CHRISTIAN CHURCH OF GOD  
FULL LIFE**

**Statement Of Financial Activities  
For the year ended 31st August 2021**

	<i>Notes</i>	2021 Unrestricted Funds £	2020 Unrestricted Funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	75,969	89,072
Grant received		-	10,000
<b>Total incoming resources</b>		<u>75,969</u>	<u>99,072</u>
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Resources expended on charitable activities	3 & 5	12,996	12,757
Governance costs	4	48,986	31,711
<b>Total resources expended</b>		<u>61,982</u>	<u>44,468</u>
<b>Surplus/ (deficit) for the year</b>		<u>13,987</u>	<u>54,604</u>

The notes form part of these financial statements

**REDEEMED CHRISTIAN CHURCH OF GOD  
FULL LIFE**

**Balance sheet  
As at 31st August 2021**

	<i>Notes</i>	<b>2021 Unrestricted Funds £</b>	<b>2020 Unrestricted Funds £</b>
<b>FIXED ASSETS</b>			
Investments		25,307	13,767
Tangible assets	6	<u>1,499</u>	<u>1,873</u>
		26,806	15,640
<b>CURRENT ASSETS</b>			
Cash at bank		72,800	39,489
Debtors	7	18,132	48,856
<b>CREDITORS</b>			
Amounts falling due within one year	8	(606)	(840)
<b>NET CURRENT ASSETS</b>		<u>90,326</u>	<u>87,505</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>117,132</u>	<u>103,145</u>
<b>NET ASSETS</b>		<u><u>117,132</u></u>	<u><u>103,145</u></u>
<b>FUNDS</b>			
<b>Unrestricted funds:</b>			
General fund		117,132	103,145
<b>TOTAL FUNDS</b>		<u><u>117,132</u></u>	<u><u>103,145</u></u>

The financial statements were approved by the Board of Trustees on 25/05/2022 and were signed on its behalf by:

**ON BEHALF OF THE BOARD:**



**Pastor Samuel Okodoa**

**Chairman**

The notes form part of these financial statements



**REDEEMED CHRISTIAN CHURCH OF GOD  
FULL LIFE**

**Notes to the Financial Statements  
For the period ended 31st August 2021**

**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: 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 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

**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**

	2021	2020
	£	£
Donations received	60,776	61,034
Gift aid reclaim	15,193	28,038
	<u>75,969</u>	<u>89,072</u>

**REDEEMED CHRISTIAN CHURCH OF GOD  
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**Notes to the Financial Statements - continued  
For the period ended 31st August 2021**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Direct costs
	2021 £	2020 £
Donations	5,740	3,436
Honorarium	200	1,150
RCCG	600	600
Events (Food & drink)	5,849	5,195
WEM	607	2,376
Resources expended on charitable activities	<u>12,996</u>	<u>12,757</u>

**4. GOVERNANCE COSTS**

	2021 £	2020 £
Wages and salaries	17,233	784
Rent & rates	18,063	18,644
Light & Heat	2,900	2,748
Telephone	461	576
Insurance	1,465	290
Repairs and maintenance	3,426	1,898
Accountancy fees	420	420
Motor & travel expenses	3,821	3,874
Bank Charge	-	10
Use of home	750	750
Sundry expense	73	1,249
Depreciation	374	468
	<u>48,986</u>	<u>31,711</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31st August 2021.

**Trustees' expenses**

There were no trustees expenses paid in the period ended 31st August 2021.

**REDEEMED CHRISTIAN CHURCH OF GOD  
FULL LIFE**

**Notes to the Financial Statements - continued  
For the period ended 31st August 2021**

**6. TANGIBLE FIXED ASSETS**

	Church equipment £
<b>COST</b>	
At 1st September 2020	3,658
Additions	-
At 31st August 2021	<u>3,658</u>
<b>DEPRECIATION</b>	
At 1st September 2020	1,785
Charge for the year	374
At 31st August 2021	<u>2,159</u>
<b>NET BOOK VALUE</b>	
At 31st August 2021	<u>1,499</u>
At 31st August 2020	<u>1,873</u>

**7. DEBTORS**

	2021 £	2020 £
Rent Deposit	4,500	4,500
Rent prepayment	1,500	1,500
Gift Aid reclaim 2021	132	-
Gift Aid reclaim 2018	-	14,818
Gift Aid reclaim 2019 & 2020	-	28,038
Loans	12,000	-
	<u>18,132</u>	<u>48,856</u>

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

	2021 £	2020 £
Accounts 31.08.2021	420	840
PAYE	186	-
	<u>606</u>	<u>840</u>

**9. MOVEMENT IN FUNDS**

	As at 01.09.20	Surplus/ (deficit) in year	As at 31.08.21
<b>Unrestricted funds</b>			
General fund	103,145	13,987	117,132
<b>TOTAL FUNDS</b>	<u>103,145</u>	<u>13,987</u>	<u>117,132</u>