

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

England & Wales · Charity number 272823

Details

Status Registered

Legal form Other

Registered 1978-07-10

Register [View on the Charity Commission register](#)

Contact

Address Ifc
213a Railton Road
London
SE24 0LX

Phone 02072748269

Email akumiah51@sky.com

Activities

Objects: A) TO PRESENT THE CHRISTIAN MESSAGE AND WAY OF LIFE, TO WIN PEOPLE FOR JESUS CHRIST AND TO INTRODUCE THEM TO THE FELLOWSHIP OF CHRIST. B) TO HELP YOUNG PEOPLE DEVELOP THEIR PHYSICAL MENTAL AND SPIRITUAL CAPACITIES SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.

Activities: -PREACH THE GOSPEL-TEACH THE WORD OF GOD-OPEN BRANCHES-ORDAIN MINISTERS TO DO THE CHRISTIAN WORK

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** The Prevention Or Relief Of Poverty, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	-	-	-	-
2024-07-31	£48,231	£34,195	-	-
2023-07-31	£45,101	£89,277	-	-
2022-07-31	£38,823	£34,645	-	-
2021-07-31	£36,342	£24,487	-	-
2020-07-31	£31,859	£28,512	-	-

Trustees

Name	Role	Appointed
Bishop TREVOR BAXTER	Chair	
NORMA GRAY		
REV RUBELL MOORE		

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

England & Wales - Charity number 272823

Accounts



Section A

Independent Examiner's Report

Report to the trustees	Charity Name THE INTERNATIONAL FELLOWSHIP FOR CHRIST		
On accounts for the year ended	31 JULY 2024	Charity no (if any)	272823
Set out on pages	1 - 11 <small>(remember to include the page numbers of additional sheets)</small>		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 July 2022.

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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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.

** Please delete the words in the brackets if they do not apply.*

Signed: **Date:**

Name:

Relevant professional qualification(s) or body

(if any):

Address: 14 CLAYPOLE ROAD
STRATFORD, LONDON
E15 2RJ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

England & Wales - Charity number 272823

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	08	2021		31	07	2022

Section A Reference and administration details

Charity name THE INTERNATIONAL FELLOWSHIP FOR CHRIST

Other names charity is known by

Registered charity number (if any) 272823

Charity's principal address

213A
RAILTON ROAD
LONDON
Postcode SE24 0LX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Trevor Baxter			
2	Norma Gray			
3	Rubell Moore			
4				
5				
6				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	TRUST DEED
How the charity is constituted (eg. trust, association, company)	TRUST
Trustee selection methods (eg. appointed by, elected by)	APPOINTED BY CHURCH MEMBERS

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

- To present the Christian message and way of life, to win people for Jesus Christ and to introduce them to the fellowship of Christ.
- To help young people develop their physical, mental, and spiritual capacities so that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

The Charity Governing document is a CIO-Foundation constitution that was converted on 5th March 2019. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities, and monitor the financial position.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. Due to the pandemic the organisation hosted all its programs and events online via Zoom.

Section E

Financial review

Brief statement of the charity's policy on reserves

The income of the charity is over £40,000 and was from donations received from members. The church managed its expenses well. The church is an ongoing concern. This year they had a reasonable surplus at the end of the financial year.

RESERVE POLICY

It is the policy of the charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergencies that may arise from time to time. The charity seeks to build up and maintain this level throughout the year.

RISK MANGEMENT

The charity have assessed all major risks to which it is exposed to, in particular those related to operations and finances, and are satisfied that systems are in place to mitigate exposure to major risks.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the applicable accounting standards have been followed.
- Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have the responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	R Moore	
---------------------	----------------	--

Full name(s)	Rubell Moore	
---------------------	--------------	--

Position (eg Secretary, Chair, etc)	Trustee	
--	---------	--

15 July 2024

THE INTERNATIONAL
FELLOWSHIP FOR CHRIST
FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31ST JULY
2023

CHARITY NUMBER: 272823

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST JULY 2023**

ADDRESS FOR CORRESPONDENCE

IFC
213A RAILTON ROAD
LONDON
SE24 OLX

REGISTERED CHARITY NUMBER

272823

GOVERNING DOCUMENT

CONSTITUTION ADOPTED
14TH MAY 1978

TRUSTEES

Rev Trevor Baxter
Norma Gray
Rubell Moore
Rudall Moore

PRINCIPAL BANKERS

BARCLAYS BANK UK PLC
1 CHURCHILL PLACE
LONDON
E14 5HP

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
SURREY
CR4 3FH

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
213A RAILTON ROAD

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THE INTERNATIONAL FELLOWSHIP FOR CHRIST

TRUSTEES' REPORT
YEAR ENDED 31st JULY 2023.

The trustees are pleased to present their report for the year ended 31 July 2023 for the charity, The International Fellowship for Christ with charity number 272823.

The Trustees of the charity are:

Rev Trevor Baxter
Norma Gray
Rubell Moore
Rudall Moore

The principal address of the charity is: 213A Railton Road
London
SE24 OLX

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a CIO-Foundation constitution that was converted on 1st March 2019. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are as follows:

- A) TO PRESENT THE CHRISTIAN MESSAGE AND WAY OF LIFE, TO WIN PEOPLE FOR JESUS CHRIST AND TO INTRODUCE THEM TO THE FELLOWSHIP OF CHRIST.
- B) TO HELP YOUNG PEOPLE DEVELOP THEIR PHYSICAL MENTAL AND SPIRITUAL CAPACITIES SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.

The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. Due to the pandemic the organisation hosted all its programs and events online via ZOOM.

FINANCIAL REVIEW

The income of the charity is above £35,000 and was from donations received from members. The church managed its expenses well. The church is an ongoing concern.

This year they had a reasonable surplus at the end of the financial year.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to build up and maintain this level throughout the year.

RISK MANAGEMENT

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

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 15th July 2024 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

I report on the accounts of the church for the year ended 31st July 2023 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit Opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

(1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept in accordance with section 130 of the 2011 Act

- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or

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

Joseph M. Nelson (FCCA) Signed:

J Nelson & Co

Chartered Certified Accountants & Registered Auditors

14 Claypole Road

London

E15 2RJ

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

Statement of Financial Activities for the year ended 31st July 2023

		Unrestricted Funds	Total Funds 2023	2022
Incoming Resources from generated funds	Note	£	£	
Donations and Legacies	2	45,101	45,101	38,823
Investment income	3	0	0	0
		45,101	45,101	38,823
Other Income				
Total Incoming Resources		<u>45,101</u>	<u>45,101</u>	<u>38,823</u>
Resources Expanded				
Charitable activities in furtherance of objectives				
Charitable Activities	5	88,327	88,237	33,866
Other	4	1,040	1,040	780
Total Resources Expended		<u>89,277</u>	<u>89,277</u>	<u>34,645</u>
Net movement in funds		(44,176)	(44,176)	4,178
Reconciliation of Funds				
Total Funds brought forward		<u>775,954</u>	<u>775,954</u>	<u>771,776</u>
Total Funds carried forward		<u>731,778</u>	<u>731,778</u>	<u>775,954</u>

The above funds are all classed as to purpose

All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
Balance Sheet as at 31st July 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible fixed assets	5	657,678	658,648
		<u>657,678</u>	<u>658,648</u>
Current Assets			
Cash at bank and in hand		50,828	118,033
Debtors & prepayments		<u>24,000</u>	<u>0</u>
		74,828	118,033
Creditors: amounts falling due within one year			
Creditors & accruals	8	728	728
		<u>728</u>	<u>728</u>
Net Current Assets		<u>74,100</u>	<u>117,306</u>
Net Assets		731,778	775,954
Unrestricted Funds			
General Fund		731,778	775,954
		<u>731,778</u>	<u>775,954</u>
TOTAL FUNDS		<u>731,778</u>	<u>775,954</u>

For the year ended 31st July 2023 THE INTERNATIONAL FELLOWSHIP
- FOR CHRIST accounts shown above represent a true and fair view of the financial
position of the charity

Approved by board of directors on 15th July 2023

And signed on their behalf by TRUSTEE

Signature: _____

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2023

1) Accounting Policies

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared 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 (FRS102) issued on 16 July 2014

1.2 Going Concern: The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period.

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- it is more likely than not that the trustees will receive the resources;
- -The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts.

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2023

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assels for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

Notes to the accounts for year ended 31st July 2023

2 Voluntary

Unrestricted
Funds

Total funds
2023

Total funds
2022

Church collections	£	£	£
Donations	45,101	45,101	38,823
Total	45,101	45,101	38,823

3 Investment income

	Unrestricted Funds £	Total funds 2023/£	2022/£
Bank Interest	0	0	0

4 Other	Amount 2023/£	2022/£
Charitable donations	1,040	780
	0	0
	1,040	780

5 FIXED ASSETS

Cost	Land and Buildings	Plant and Equipment	Furniture & Fittings	Total
01/08/2022	670,133	850	6,514	677,497
Additions	0	0		0
31/07/2023	670,133	850	6,514	677,497
Depreciation				
01/08/2022	15,364	306	3,179	18,849
charge for year	0	136	834	970
31/07/2023	15,364	442	4,013	19,819
NBV				
31/07/2023	654,769	408	2,501	657,678
01/08/2022	654,769	544	3,335	658,648

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

Notes to the accounts for year ended 31st July 2023

6 Cost of Activities in furtherance of Charity's Objectives

	2023/£	2022/£
Establishment costs	0	0

Accountancy fees	1,082	650
Communications and IT	1,267	781
Depreciation and Impairment	970	970
Legal fees	55,229	0
Gifts and Donations	8,410	3,340
Professional fees	0	0
Light and Heat	12,294	12,011
Books and Stationery	303	68
Subscriptions	0	0
Repairs	6,477	12,362
Church Supplies	0	2,661
Insurance	1,837	1,650
Rates	213	152
Total	88,082	34,645

8 The operational work of the charity was undertaken by volunteers during the financial year.

9 Creditors: amounts falling due within one year.

	£ 2023	£ 2022
Creditors	728	728
Total	728	728



Section A Independent Examiner's Report

Report to the trustees	Charity Name THE INTERNATIONAL FELLOWSHIP FOR CHRIST		
On accounts for the year ended	31 JULY 2023	Charity no (if any)	272823
Set out on pages	1 - 11 <small>(remember to include the page numbers of additional sheets)</small>		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 July 2022**.

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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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.

** Please delete the words in the brackets if they do not apply.*

Signed: **Date:**

Name:

Relevant professional qualification(s) or body (if any):

Address:

14 CLAYPOLE ROAD

STRATFORD, LONDON

E15 2RJ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

England & Wales - Charity number 272823

Accounts



Trustees' Annual Report for the period

Period start date			Period end date		
01	08	2021	31	07	2022
From			To		

Section A Reference and administration details

Charity name THE INTERNATIONAL FELLOWSHIP FOR CHRIST

Other names charity is known by

Registered charity number (if any) 272823

Charity's principal address

213A
RAILTON ROAD
LONDON
Postcode SE24 0LX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Trevor Baxter			
2	Norma Gray			
3	Rubell Moore			
4				
5				
6				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	TRUST DEED
How the charity is constituted (eg. trust, association, company)	TRUST
Trustee selection methods (eg. appointed by, elected by)	APPOINTED BY CHURCH MEMBERS

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You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Additional details of objectives and activities (Optional information)

The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

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- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. Due to the pandemic the organisation hosted all its programs and events online via Zoom.

Section E

Financial review

Brief statement of the charity's policy on reserves

The income of the charity is £35,000 and was from donations received from members. The church managed its expenses well. The church is an ongoing concern. This year they had a reasonable surplus at the end of the financial year.

RESERVE POLICY

It is the policy of the charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergencies that may arise from time to time. The charity seeks to build up and maintain this level throughout the year.

RISK MANGEMENT

The charity have assessed all major risks to which it is exposed to, in particular those related to operations and finances, and are satisfied that systems are in place to mitigate exposure to major risks.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
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Section F

Other optional information

TRUSTEE RESPONSIBILITIES

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- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the applicable accounting standards have been followed.
- Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have the responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

R Moore

Full name(s)

Rubell Moore

Position (eg Secretary, Chair, etc)

Trustee

22 April 2024

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

Draft Accounts

31 July 2022

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

Approval statement

I approve the accounts which comprise of the Profit and Loss Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing J NELSON & CO with all information and explanations necessary for their compilation.

Rev Trevor Baxter

15 August 2023

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
Profit and Loss Account
for the year ended 31 July 2022

	2022	2021
	£	£
Donations and Legacies	38,823	36,342
Expenses		
Rent, rates, power and insurance costs	152	94
Repairs and renewals of property and equipment	12,362	2,355
Telephone, fax, stationery and other office costs	20,511	14,510
Accountancy, legal and other professional fees	650	10,116
Depreciation and loss/(profit) on sale	970	1,212
Other business expenses	-	170
	<hr/>	<hr/>
	34,645	28,457
	<hr/>	<hr/>
Profit	<u>4,178</u>	<u>7,885</u>

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
Balance Sheet
as at 31 July 2022

	Notes	2022 £	2021 £
Fixed assets			
Equipment, machinery and motor vehicles	3	658,648	659,618
Current assets			
Bank/building society balances		<u>118,033</u>	<u>112,996</u>
Current liabilities			
Other liabilities and accruals		<u>727</u>	<u>838</u>
Net current assets		117,306	112,158
Net assets		<u>775,954</u>	<u>771,776</u>
Capital account			
Balance at start of period		771,776	763,891
Net profit		4,178	7,885
		<u>775,954</u>	<u>771,776</u>

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
Notes to the Accounts
for the year ended 31 July 2022

1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

2 Profit and loss account analysis

	2022	2021
	£	£
Sales		
Sales	<u>38,823</u>	<u>36,342</u>
Rent, rates, power and insurance costs		
Rates	<u>152</u>	<u>94</u>
Repairs and renewals of property and equipment		
Repairs and maintenance	<u>12,362</u>	<u>2,355</u>
Telephone, fax, stationery and other office costs		
Telephone and internet	875	-
Stationery and printing	68	170
Safety and Security	1,786	-
Light and Heat	12,011	8,384
Gifts	2,560	2,460
Communications and IT	781	614
Church Supplies	-	617
Charitable Donations	780	840
Other insurance costs	1,650	1,425
	<u>20,511</u>	<u>14,510</u>
Accountancy, legal and other professional fees		
Accountants fees	650	612
Other legal and professional	-	9,504
	<u>650</u>	<u>10,116</u>
Depreciation and loss/(profit) on sale		
Depreciation	<u>970</u>	<u>1,212</u>
Other business expenses		
Subscriptions	<u>-</u>	<u>170</u>

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
Notes to the Accounts
for the year ended 31 July 2022

3 Plant, machinery and motor vehicles

	Plant and machinery	Motor vehicles	Spare	Total
	£	£	£	£
Cost				
At 1 August 2021	850	670,133	6,514	677,497
At 31 July 2022	<u>850</u>	<u>670,133</u>	<u>6,514</u>	<u>677,497</u>
Depreciation				
At 1 August 2021	170	15,364	2,345	17,879
Charge for the year	136	-	834	970
At 31 July 2022	<u>306</u>	<u>15,364</u>	<u>3,179</u>	<u>18,849</u>
Net book value				
At 31 July 2022	<u>544</u>	<u>654,769</u>	<u>3,335</u>	<u>658,648</u>
At 31 July 2021	<u>680</u>	<u>654,769</u>	<u>4,169</u>	<u>659,618</u>



Section A Independent Examiner's Report

Report to the trustees

Charity Name THE INTERNATIONAL FELLOWSHIP FOR CHRIST

On accounts for the year ended

31 JULY 2022

Charity no (if any)

272823

Set out on pages

1-11

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 July 2022.

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

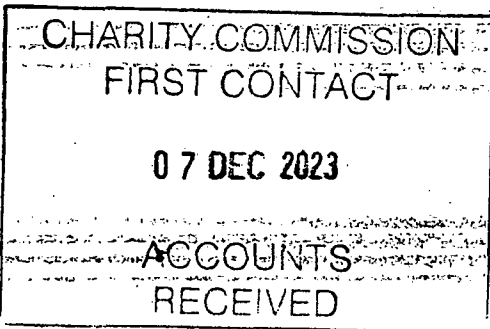
[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (insert name of applicable listed body)]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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.

* Please delete the words in the brackets if they do not apply.



Signed:

[Signature]

Date:

23 SEPTEMBER 2023

Name:

JOSEPH M. NELSON

Relevant professional:

ACCA

qualification(s) or body
(if any):

--

Address:

14 CLAYPOLE ROAD
STRATFORD, LONDON
E15 2RJ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--

THE INTERNATIONAL
FELLOWSHIP FOR CHRIST
FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31ST JULY
2022

CHARITY NUMBER: 272823

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST JULY 2022**

ADDRESS FOR CORRESPONDENCE

IFC
213A RAILTON ROAD
LONDON
SE24 OLX

REGISTERED CHARITY NUMBER

272823

GOVERNING DOCUMENT

CONSTITUTION ADOPTED
14TH MAY 1978

TRUSTEES

Rev Trevor Baxter
Norma Gray
Rubell Moore
Rudall Moore

PRINCIPAL BANKERS

BARCLAYS BANK UK PLC
1 CHURCHILL PLACE
LONDON
E14 5HP

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
SURREY
CR4 3FH

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
213A RAILTON ROAD
LONDON
SE24 OLX

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THE INTERNATIONAL FELLOWSHIP FOR CHRIST

TRUSTEES' REPORT YEAR ENDED 31st JULY 2022.

The trustees are pleased to present their report for the year ended 31 July 2022 for the charity, The International Fellowship for Christ with charity number 272823.

The Trustees of the charity are:

Rev Trevor Baxter
Norma Gray
Rubell Moore
Rudall Moore

The principal address of the charity is: 213A Railton Road
London
SE24 OLX

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a CIO-Foundation constitution that was converted on St March 2019. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are as follows:

- A) TO PRESENT THE CHRISTIAN MESSAGE AND WAY OF LIFE, TO WIN PEOPLE FOR JESUS CHRIST AND TO INTRODUCE THEM TO THE FELLOWSHIP OF CHRIST.
- B) TO HELP YOUNG PEOPLE DEVELOP THEIR PHYSICAL MENTAL AND SPIRITUAL CAPACITIES SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.

The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. Due to the pandemic the organisation hosted all its programs and events online via ZOOM.

FINANCIAL REVIEW

The income of the charity is above £35,000 and was from donations received from members. The church managed its expenses well. The church is an ongoing concern.

This year they had a reasonable surplus at the end of the financial year.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to build up and maintain this level throughout the year.

RISK MANAGEMENT

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


TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 30th September 2023 and signed on their behalf by:



Rubell Moore

Independent Examiner's Report
To the Trustees
THE INTERNATIONAL FELLOWSHIP FOR CHRIST

I report on the accounts of the church for the year ended 31st July 2022 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit Opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

(1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept in accordance with section 130 of the 2011 Act
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or

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

Joseph M. Nelson (FCCA)
J Nelson & Co
Chartered Certified Accountants & Registered Auditors
14 Claypole Road
London
E15 2RJ

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

Statement of Financial Activities for the year ended 31st July 2022

		Unrestricted Funds	Total Funds 2022	2021
Incoming Resources from generated funds	Note	£	£	
Donations and Legacies	2	38,823	38,823	36,342
Investment income	3	0	0	0
		38,823	38,823	36,342
Other Income				
Total Incoming Resources		<u>38,823</u>	<u>38,823</u>	<u>36,342</u>
Resources Expanded				
Charitable activities in furtherance of objectives				
Charitable Activities	5	33,866	33,866	27,617
Other	4	780	780	870
Total Resources Expended		<u>34,646</u>	<u>34,646</u>	<u>28,487</u>
Net movement in funds		4,177	4,177	7,885
Reconciliation of Funds				
Total Funds brought forward		<u>771,776</u>	<u>771,776</u>	<u>763,891</u>
Total Funds carried forward		<u>775,954</u>	<u>775,954</u>	<u>771,776</u>

The above funds are all classed as to purpose

All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

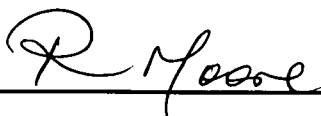
THE INTERNATIONAL FELLOWSHIP FOR CHRIST
Balance Sheet as at 31st July 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible fixed assets	5	658649	659618
		<u>658649</u>	<u>659618</u>
 Current Assets			
Cash at bank and in hand		118033	112966
Debtors & prepayments		<u>0</u>	<u>0</u>
		118033	112966
Creditors: amounts falling due within one year			
Creditors & accruals	8	728	
		<u>728</u>	
Net Current Assets		<u>117305</u>	
 Net Assets		775954	
 Unrestricted Funds			
General Fund		775954	
		<u>775954</u>	
TOTAL FUNDS		<u>775954</u>	

For the year ended 31st July 2022 THE INTERNATIONAL FELLOWSHIP
- FOR CHRIST accounts shown above represent a true and fair view of the financial
position of the charity

Approved by board of directors on 23rd September 2023

And signed on their behalf by

Signature: 

Name: Rubell Moore

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2022

1) Accounting Policies

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared 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 (FRS102) issued on 16 July 2014

1.2 Going Concern: The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period.

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- it is more likely than not that the trustees will receive the resources;
- -The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts.

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2022

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
Notes to the accounts for year ended 31st July 2022

2 Voluntary

	Unrestricted Funds	Total funds 2022	Total funds 2021
Church collections	£	£	£
Donations	38823	38823	36342
Total	38823	38823	36342

3 Investment income

	Unrestricted Funds £	Total funds 2022/£	2021/£
Bank Interest	0	0	0

4 Other

	Amount 2022/£	2021/£
Charitable donations	780	870
	0	0
	780	870

5 FIXED ASSETS

Cost	Land and Buildings	Plant and Equipment	Furniture & Fittings	Total
01/08/2021	670133	850	6514	677,497
Additions	0	0		0
31/07/2022	670133	850	6514	677,497
Depreciation				
01/08/2021	15364	170	2345	17,897
charge for year	0	136	834	970
31/07/2022	15364	306	3179	18,849
NBV				
31/07/2022	654769	544	3335	658,648
01/08/2021	654769	680	4169	659,618

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
Notes to the accounts for year ended 31st July 2022

6 Cost of Activities in furtherance of Charity's Objectives

	2022/£	2021/£
Establishment costs	0	0
Accountancy fees	650	612
Communications and IT	781	614
Depreciation and Impairment	970	1212
Legal fees	0	9000
Gifts and Donations	3340	2460
Professional fees	0	504
Light and Heat	12011	8384
Books and Stationery	68	170
Subscriptions	0	170
Repairs	12362	2355
Church Supplies	2661	617
Insurance	1650	1425
Rates	152	94
Total	34645	27617

8 The operational work of the charity was undertaken by volunteers during the financial year.

9 Creditors: amounts falling due within one year.

	£ 2022	£ 2021
Creditors	728	960
Total	728	960

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

England & Wales - Charity number 272823

Accounts

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st JULY 2021

CHARITY NUMBER: 272823

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST JULY 2021**

ADDRESS FOR CORRESPONDENCE

IFC
213A RAILTON ROAD
LONDON
SE24 0LX

REGISTERED CHARITY NUMBER

272823

GOVERNING DOCUMENT

CONSTITUTION ADOPTED
14TH MAY 1978

TRUSTEES

Rev Trevor Baxter
Norma Gray
Rubell Moore
Rudall Moore

PRINCIPAL BANKERS

BARCLAYS BANK UK PLC
1 CHURCHILL PLACE
LONDON
E14 5HP

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
SURREY
CR4 3FH

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
213A RAILTON ROAD
LONDON
SE24 0LX

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THE INTERNATIONAL FELLOWSHIP FOR CHRIST

TRUSTEES' REPORT YEAR ENDED 31ST JULY 2021

The trustees are pleased to present their report for the year ended 31st July 2021 for the charity, The International Fellowship for Christ with charity number 272823.

The Trustees of the charity are:

Rev Trevor Baxter
Norma Gray
Rubell Moore
Rudall Moore

The principal address of the charity is : 213A Railton road
London
SE24 0LX

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a CIO-Foundation constitution that was converted on 5th March 2019. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are as follows:

- A) TO PRESENT THE CHRISTIAN MESSAGE AND WAY OF LIFE, TO WIN PEOPLE FOR JESUS CHRIST AND TO INTRODUCE THEM TO THE FELLOWSHIP OF CHRIST.
- B) TO HELP YOUNG PEOPLE DEVELOP THEIR PHYSICAL MENTAL AND SPIRITUAL CAPACITIES SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.

The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. Due to the pandemic the organisation hosted all its programs and events online via ZOOM.

FINANCIAL REVIEW

The income of the charity is above £35,000 and was from donations received from members. The church managed its expenses well. The church is an ongoing concern. This year they had a reasonable surplus at the end of the financial year.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to build up and maintain this level throughout the year.

RISK MANAGEMENT

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

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 21st December 2022 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

I report on the accounts of the church for the year ended 31st July 2021 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip License Number 17362
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles road
Mitcham
Surrey
CR4 3FH

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

Statement of Financial Activities for the year ended 31st July 2021

	Note	Unrestricted Funds £	Total Funds 2021 £	2020
Incoming Resources from generated funds				
Donations and Legacies	2	36342	36342	31859
Investment income	3	0	0	0
		<u>36342</u>	<u>36342</u>	<u>31859</u>
Other Income				
Total Incoming Resources		<u>36342</u>	<u>36342</u>	<u>31859</u>
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	5	27,617	27,617	28512
Other	4	870	870	0
		<u>28,487</u>	<u>28,487</u>	<u>28512</u>
Total Resources Expended		<u>28,487</u>	<u>28,487</u>	<u>28512</u>
Net movement in funds		7,855	7,855	3347
Reconciliation of Funds				
Total Funds brought forward		763921	763921	760574
Total Funds carried forward		<u>771,776</u>	<u>771,776</u>	<u>763921</u>

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
Balance Sheet as at 31st July 2021

	Note	2021	2020
Fixed Assets		£	£
Tangible fixed assets	5	659618	659980
		659618	659980
Current Assets			
Cash at bank and in hand		112966	104903
Debtors & prepayments		0	0
		112966	104903
Creditors: amounts falling due within one year			
Creditors & accruals	8	808	960
		808	960
Net Current Assets		112158	103943
Net Assets		771776	763923
Unrestricted Funds			
General Fund		771776	763923
TOTAL FUNDS		771776	763923

For the year ended 31st July 2021 THE INTERNATIONAL FELLOWSHIP
- FOR CHRIST accounts shown above represent a true and fair view of the
financial position of the charity

Approved by board of directors on 23rd December 2022

And signed on their behalf by

TRUSTEE

Signature: _____

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2021

1) Accounting Policies

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared 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 (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2021

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
Notes to the accounts for year ended 31st July 2021

2 Voluntary Income

	Unrestricted Funds £	Total funds 2021 £	Total funds 2020 £
Church collections			
Donations	36342	36342	31859
Total	36342	36342	31859

3 Investment income

	Unrestricted Funds £	Total funds 2021/£	2020/£
Bank Interest	0	0	0

4 Other

	Amount 2021/£	2020/£
Charitable donations	870	0
	0	0
	870	0

5 FIXED ASSETS

Cost	Land and Buildings	Plant and Equipment	Furniture & Fittings	Total
01/08/2020	670133	0	6514	676647
Additions	0	850		850
31/07/2021	670133	850	6514	677497

Depreciation

01/08/2020	15364	0	1303	16667
charge for year	0	170	1042	1212
31/07/2021	15364	170	2345	17879

NBV

31/07/2021	654769	680	4169	659618
01/08/2020	654769	0	5211	659980

THE INTERNATIONAL FELLOWSHIP FOR CHRIST
Notes to the accounts for year ended 31st July 2021

6 Cost of Activities in furtherance of Charity's Objectives

	2021/£	2020/£
Establishment costs	0	16975
Accountancy fees	612	650
Indeopendent examiner's fees	0	690
Communications and IT	614	2144
Depreciation and Impairment	1212	1513
Security alarm	0	540
Legal fees	9000	6000
Gifts	2460	0
Professional fees	504	
Light and Heat	8384	
Books and Stationety	170	
Subscriptions	170	
Repairs	2355	
Church Supplies	617	
Insurance	1425	
Rates	94	
Total	27617	28512

8 The operational work of the charity was undertaken by volunteers during the financial year.

9 Creditors: amounts falling due within one year

	£	£
	2021	2020
Creditors	808	960
Total	808	960

THE INTERNATIONAL FELLOWSHIP FOR CHRIST

England & Wales - Charity number 272823

Accounts

Charity number: 272823

International Fellowship For Christ

Trustees Report and Financial Statements

31 JULY 2020.

International Fellowship For Christ

Charity Number 272823

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International Fellowship For Christ

Legal and administrative information

Charity number **272823**

Registered office 213A Railton Road
London
SE24 OLX

Trustees	Trevor Baxter	Chairman
	Rudall Moore	Vice Chairman
	Rubell Moore	Secretary
	Norma Gray	Treasurer

Accountants PAM AND CO
Chartered Certified Accountants
1559 London Road
London
SW16 4AD

Bankers Barclays Bank Plc
Clapham Common Branch
83 Wandsworth High Street London
SW2 2PR

Solicitors Mordi & Co Solicitors
First Floor,
402 Holloway Road London
N7 6PZ

International Fellowship For Christ

Report of the Trustees for the year ended 31 July 2020

The trustees present their report and the financial statements for the year ended 31 July 2020.

Structure, governance and management

The management of the charity is the responsibility of the Board of Trustees. The Board of Trustees manage IFC on a voluntary basis. The Board meets from time to time to plan policies and ensure these policies are understood and implemented throughout the church. The board of Trustees also delegate some power to the pastor to undertake projects and activities he considers essential for the spiritual and social development of the members as well as in the local communities where the church serves.

Membership of a wider network

The Church (IFC) is a member of the Church of God Fellowship Group (CGWF).

The Organisational structure of the charity and how decisions are made

- # Major policy decisions on how the Church is run is assigned to Bishop T Baxter and Pastor Nelson.
- # General implementation of policies is delegated to the Board of Trustees.
- # Day-to-day running of activities is delegated to voluntary members of the church.

Objective and activities

A summary of the objects as set out in its governing documents

- to teach the word
- to open branches;
- to licence and ordain ministers for Christian work among the people of all races; and
- to refrain from activities not wholly Christian in nature.

Public benefit provided by the Charity

The Trustees are aware of the Charity Commission's Guidance on public benefits derived from running the Church;

The Church equips members for evangelism, providing training and support to all those involved;

The Church contributes to children's education and development;

The Church encourages altruism and spirit of volunteering; and

The church encourages simple living and commitment to serve others.

The Charity's main objective for the year

To meet the needs of the needy in the society- orphans, the disabled, and the destitute.

Programme, projects and services provided that contribute to the achievement of the stated objective

Bible classes are held every week

Intercession prayers are organised every Sunday morning; and .

Adult and youth classes are held on Sunday evenings.

Our aims

to organise Sunday church services: To run Bible lessons

To hold crusades, personal evangelism, seminars and conferences;

To produce and distribute Christians books, tracts, audio cassettes, and audio-visual tapes; and

To use television, radio and related mechanisms for teaching the word.

International Fellowship For Christ

Report of the Trustees for the year ended 31 July 2020

Achievements and performance

A review of charitable activities undertaken by the charity fellowship meetings were held on Fridays for members and the general public prayer groups were also set up to conduct prayer meetings on Wednesdays and the first Friday of each month

Achievements and hardships

A number of souls were won into the Church.
The church services were reduced which in effect affected the offering.
Again no gift aid were claimed during the period under review.

Financial Review

Transactions and Financial position

The accounts for the year ended 31 July 2020 are shown on pages 8 to 14. The statement of financial activities on page 6 shows the incoming resources available to the Charity and the extent to which the funds have been spent. This together with the balance sheet on page 7, show that the current value of the Church's unrestricted fund is £763,921 (2019, £760,574). The charity's income of £31,859 (2019 £36,226) was adequate to meet all the direct expenditures as well as the charity's governance costs. The Charity held £104,903 in bank balances as at 31 July 2020 and in the Trustees opinion, the charity is well placed to pursue its charitable expenditures in the future.

Reserve policy

The Trustees have reviewed the reserves policy and consider it prudent to keep sufficient reserves, not invested in tangible assets and unrestricted, to enable it to meet its current liabilities as they fall due. This will be kept as a minimum cash reserve in the charity's account and will be reviewed annually

Risk management

The Trustees have assessed the major risk to which the charity is exposed, in particular those relating to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate its exposure to the major risk.

Statement of Trustees responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the board is required to -

Select suitable accounting policies and then apply them consistently; 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 not continue in business, state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure the financial statements comply with regulations made under the Charity's Act. 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 irregularities

The Trustees are also responsible for the contents of the Trustees' report, and the responsibility of the independent examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statement.

This report was approved by the Board of trustees on 21 July 2021.

Mrs Rubell Moore
Trustee

**International Fellowship for Christ
Independent Examiner's Report to the Trustees of the Charity
for the year ended 31 July 2020**

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above in connection with my examination, I can confirm that

1) In accordance with Regulation 31 of The Charities (Accounts and Reports) regulations 2008 (The Regulations) the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006; this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection(5)(b) of that section which are applicable; and that, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirement:

i) to keep accounting records in accordance with section 386 of the Companies Act 2006:

ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended practice - Accounting and Reporting by Charities have not been met; or

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

Kwadwo Amankwaa-Pam

PAM AND CO
Chartered Certified Accountants
1559 London Road
London
SW16 4AD

**International Fellowship For Christ
Statement of financial activities**

For the year ended 31 July 2020

	<u>2020</u>	<u>2019</u>
	£	£
Income: Gift Aid		-
Voluntary income	31,859.00	36,226.00
Total Incoming resources	<u>31,859.00</u>	<u>36,226.00</u>
Resources expended		
Establishment costs	16,975.00	18,016.00
Accountancy Fees	650.00	650.00
Independent Examiners' remuneration	690.00	690.00
Communications and IT	2,144.00	458.00
Depreciation and impairment	1,513.00	112.00
Security alarm	540.00	3,596.00
Legal Fees	6,000.00	-
Total resources expended	<u>28,512.00</u>	<u>23,522.00</u>
Net Incoming resources before transfers	<u>3,347.00</u>	<u>12,704.00</u>
Total funds brought forward	760,574.00	747,870.00
Total funds carried forward	763,921.00	760,574.00

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

International Fellowship For Christ**Registered number:** 272823**Balance Sheet
as at 31 July 2020**

Notes	Note	2020	2019
Fixed assets			
Tangible assets	3	<u>659,980</u>	<u>654,874</u>
		659,980	654,874
Current assets			
Cash at bank and in hand		104,903	106,769
Creditors: amounts falling due within one year	4	<u>-960</u>	<u>1,069</u>
Net current assets		103,943	105,700
Total assets less current liabilities		763,923	760,574
Creditors: amounts falling due after more than one year		-	-
Net assets		<u>763,923</u>	<u>760,574</u>
Capital and reserves			
Profit b/fwd		760,574	747,870
Profit and loss account		3,347	12,704
Shareholders' funds		<u>763,923</u>	<u>760,574</u>

The charity is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2020. The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2020 in accordance with Section 476 of the Companies Act 2006. The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements were approved by the trustees on 21 July 2021.
signed on its behalf by:

Rev. Trevor Baxter
Trustee

International Fellowship For Christ

Notes to the financial statements for the year ended 31 July, 2020

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended practice' applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) effective 1 January 2015, and the Charities Acts 2011. The financial statement have been prepared under the historical cost convention

1.2 Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3 Income

All incomes are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the the delivery of a specific performance by the charty, are recognised when the charity becomes unconditionally entitled to the grant

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.4 Expenditure

Expendiure is recognised on an accrual basis a a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services fo its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as foloows:

Musical equipment	- 20% reducing balance
Fixtures, fittings and equipment	- 20% reducing balance

International Fellowship For Christ
Statement of financial activities
For the year ended 31 July 2020

2 Income	Unrestricted Fund £	2019 Total £	2018 Total £
Gift Aid	1,300.00		
Tithes	9,312.00	20,101.00	14,641.00
Offerings	21,247.00	16,124.00	16,124.00
Nursery	31,859.00	36,225.00	30,765.00
		-	

3 Tangible Fixed Assets

	Land and Buildings £	Plant & Equipment	Furniture & Fittings	Total £
Cost	670,133.00	5,105.00		675,238.00
Additions	<u>670,133.00</u>	<u>5,105.00</u>	<u>6,514.00</u> <u>6,514.00</u>	<u>675,238.00</u>
Acc Deprn as at 1st August 2019	15,259.00	5,105.00	-	20,364.00
Charge for year	<u>104.78</u>	<u>-</u>	<u>1,302.80</u>	<u>163,718.50</u>
	<u>15,363.78</u>	<u>5,105.00</u>	<u>1,302.80</u>	<u>184,082.50</u>
NBV 31/07/2020	<u>654,769.22</u>	<u>-</u>	<u>5,211.20</u>	<u>659,980.42</u>
NBV 31/07/2019	<u>654,874.00</u>	<u>-</u>	<u>-</u>	<u>654,874.00</u>

4 Creditors: amount falling due within one year	2020 £	2019 £
Bank loans and Overdraft		-
Other Creditors	<u>960.00</u>	<u>1,069.00</u>
	<u>960.00</u>	<u>1,069.00</u>

5 Unrestricted Funds	At 01/08/2019 £	Incoming Resources £	Outgoing Resources £	At 31/07/2020 £
General funds	<u>760,574</u>	<u>31,859</u>	<u>28,512</u>	<u>763,921</u>