



## Trustees' Annual Report for the period

From

Period start date

01 08 2021

To

Period end date

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 5<sup>th</sup> 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)	<b>R Moore</b>	
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Full name(s)	Rubell Moore	
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Position (eg Secretary, Chair, etc)	Trustee	
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15 July 2024
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**THE INTERNATIONAL**  
**FELLOWSHIP FOR CHRIST**  
**FINANCIAL STATEMENTS FOR**  
**THE YEAR ENDED 31ST JULY**  
**2023**

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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 31<sup>st</sup> 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 15<sup>th</sup> July 2024 and signed on their behalf by:

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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 31<sup>st</sup> 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				
<b>Total Incoming Resources</b>		<b>45,101</b>	<b>45,101</b>	<b>38,823</b>
<b>Resources Expanded</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	5	88,327	88,237	33,866
Other	4	1,040	1,040	780
<b>Total Resources Expended</b>		<b>89,277</b>	<b>89,277</b>	<b>34,645</b>
<b>Net movement in funds</b>		<b>(44,176)</b>	<b>(44,176)</b>	<b>4,178</b>
<b>Reconciliation of Funds</b>				
Total Funds brought forward		775,954	775,954	771,776
Total Funds carried forward		<b>731,778</b>	<b>731,778</b>	<b>775,954</b>

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**

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

For the year ended 31<sup>st</sup> 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 15<sup>th</sup> 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 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 31<sup>st</sup> July 2023**

#### **2 Voluntary**

Unrestricted  
Funds

Total funds  
2023

Total funds  
2022



Church collections	£	£	£
Donations	45,101	45,101	38,823
<b>Total</b>	<b>45,101</b>	<b>45,101</b>	<b>38,823</b>

### 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
	<b>1,040</b>	<b>780</b>

### 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
<b>Depreciation</b>				
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
<b>NBV</b>				
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 31<sup>st</sup> 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
<b>Total</b>	<b>88,082</b>	<b>34,645</b>

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

(remember to include the page numbers of additional sheets)

Responsibilities and  
basis of report

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

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: jmnelson

Date: 01 July 2024

Name: JOSEPH M. NELSON

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

ACCA

**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.**