



**MIRACLE CHURCH OF GOD IN CHRIST**  
**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**MIRACLE CHURCH OF GOD IN CHRIST**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2021**

<b>TRUSTEES:</b>	Francis Vaughan Sylvester Kavalo Lynn Ashman Eutis Marshall
<b>CHARITY NUMBER:</b>	291224
<b>PRINCIPLE ADDRESS:</b>	36-38 Alexandra Road Bedford MK40 1JB
<b>INDEPENDENT REVIEWER:</b>	AJK Accounting Services Ltd 6 Coatham Road Stockton-On-Tees S19 8QY
<b>BANKERS:</b>	Lloyds Bank 34 High Street Bedford MK40 1SB

**MIRACLE CHURCH OF GOD IN CHRIST**  
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**FOR THE YEAR ENDED 31 MARCH 2021**

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**MIRACLE CHURCH OF GOD IN CHRIST**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2021**

The Trustees are pleased to present their report and accounts for the year ending 31<sup>st</sup> March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Church's Trust Deed, The Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS102) issued in January 2019.

By the Grace of God and the continuing help of our supporters we were able to meet many of our objectives for the year and take on some additional responsibilities.

We reiterate our mandate as contained in the Trust document:

- To conduct daily public worship in the House of God
- To witness to the lost
- To preach and uphold the doctrine of the New Birth/Water Baptism by immersion and the Lord's Supper
- To maintain Sunday School and Bible Study classes
- To promote community integration working with local community organisations to care for the aged and indigent within our community
- To maintain a robust outreach ministry by distributing Christian literature, visiting local care homes, the local hospital and prisons and holding open-air meetings and also to make use of the media to reach the lost for Christ.

**Structure, Governance and Management**

The church was established by a Charitable Trust Deed on 23 January 1985.

The members of the Trustees who served during the year were:-

Mr Francis Vaughan - General Overseer and Chair of Trustees

Mr Sylvester Kavalo

Mrs Lynn Ashman

Mrs Eutis Marshall

**Recruitment and Appointment of Trustees**

Existing trustees by resolution, appoints new trustees at planned meetings. The Board of Trustees which make the financial and management decisions oversee the activities of the church. The spiritual and educational guidance of the congregation is delegated to the pastors, elders and departmental leaders who are appointed by the Board.

**Trustees Inductions and Training**

All trustees are familiar with the workings of the church and charity being drawn from long-standing members that have a skill-set to offer and empathy with our core values.

New trustees are invited and encouraged to attend a short training session led by the Chair of the Board and the Treasurer. This will cover :

- The duties of the Trustees

**MIRACLE CHURCH OF GOD IN CHRIST**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2021**

- The main documents which set out the operational framework for the Charity including the Governing Documents
- Resources and the current financial position as set out in the latest published accounts
- Future plans and objectives

An information pack has been prepared drawing from various Charity Commission publications signposted through the commission's guidelines and is given to the new Trustees together with the latest financial statements and the governing documents. Additionally, all trustees are encouraged to attend training seminars provided by other external organisations.

**Related parties and co-operation with other organisations**

Some of our Trustees received remuneration or other benefits from their work with the charity.

As at 31 March 2021, Francis Vaughan received either fees or remuneration for pastoral services to the church amounting to £18,650 (2020: £13,500). In addition to this, Francis Vaughan had the use of a car belonging to the church which originally cost £9,750. The invoices totalling £14,400 (2020: Nil) were issued to the church by E&KK Associates Ltd for various professional work where Sylvester Kavalo, one of the trustees was a director .

**Staff and Volunteers**

The effort, commitment and skills of our staff and volunteers are the heart of our charity. New staff attend a full induction programme including familiarisation with our various policies and procedures such as our Health and Safety Policy. Some of our long standing staff and volunteers have worked with us for considerable number of years contributing to time and skills to the charity. We have so many of our members volunteer to help in different areas of our community outreach programmes.

**Objectives**

The church's objectives are the advancement of Christian and other charitable purposes and in particular, to further education in the basic principles of Christian morality. The charity currently runs churches in Bedford, Northampton, Jamaica, Ghana, and Barbados and seeks to meet the needs of the wider community in each area in pursuit of its objectives.

The charity is a member of the Evangelical Alliance and also participates in a number of local organisations such as the Bedford Ecumenical Committee (BEC), the Bedfordshire University Chaplaincy and HOPE Bedfordshire. There are various other organisations which we participate in or support on a smaller scale.

**MIRACLE CHURCH OF GOD IN CHRIST**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2021**

**Activities For The year**

**Local Ministries**

During this year, the Church has facilitated a variety of activities, among these:-

1. Operating all-age Sunday School – from age 4 to adults (children between the age of 4 and 12 most weeks numbering around 50)
2. We also offer support to our church and local community by facilitating:
  - a. Youth group sessions:  
Now under the new leadership and include a wider variety of activities and opportunities for young people aged 7 to 30 from within the church and also the local community. These sessions run on a Friday evening between the hours of 7 pm and 9 pm and sometimes involve trips out for fun days and to visit other local and national organisations. We provide transport and for families who have young children wanting to use the services but are not able to always get their children/youth to the meetings and events.
  - b. Women's support groups.  
The women ministry meet once every month to discuss matters that affects women in the church and wider community.
  - c. Supplying food and other provisions for those in need within the local community on a personal/family basis
  - d. Providing Christmas hampers for the elderly, single mothers and needy.
  - e. Donating food and provisions to local drop-in centres.
  - f. Provision of night and short-term shelter for ad-hoc callers.
  - g. Assisting financially our young people who are in university and also in the mainstream education whose parents are struggling financially.

Transport is provided for the children, elderly and infirm members of the community to be able to visit and take part in the various services and activities that are being provided for them on a weekly basis.

**Child Protection**

We now have on board 2 vibrant workers in this area who have volunteered their services. Already they have been a great asset to this area of work. Child Protection Training and refresher sessions is an ongoing process; an encouraging number of members of the wider community have attended these and other training sessions that we have facilitated. We continue to ensure that all our workers and those who come into contact with children/vulnerable adults are DBS checked and receive the necessary training and information.

**Bedford**

**HMP Bedford**

We have had a visible presence in Bedford Prison for over 30 years. We also facilitate a monthly worship service. But we were unable to do this in the year as a result of COVID 19 lockdown and restrictions.

**MIRACLE CHURCH OF GOD IN CHRIST**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2021**

**Mission Department**

The charity's missions department corresponds with individuals, churches and other organisations not just in UK but also overseas and co-ordinates the help and support that is needed.

During the year, we received COVID 19 related Grants from The Harpur Trust and Bedfordshire and Luton Community Foundation amounting to £4,950 and £5,000 respectively. These funds enabled us to help over 300 individuals and families in and around Bedford. The beneficiaries were mainly from the BAME communities which were directly affected by the pandemic and health and financial consequences of this outbreak. Some of the activities were the supply of food, toiletries and other provisions to help easing food and fuel poverty. The Mobile phone and top-ups were also supplied together with the DAB radios mainly to the older isolated individuals as they either had no internet access or no IT experience. There was also the community meal initiative which provided hot cooked meals to those severely affected by the pandemic.

We operate a monthly monetary contribution to the following UK charities:

McMillan Cancer Research  
Samaritan Purse  
Children with Cancer UK  
Great Ormond Street Children's Hospital Charity  
Cancer Research UK  
Christian Aid  
Bible Society  
Sickle Cell Charity  
Sue Ryder  
Compassion UK

Support outside the UK:

The Miracle Church of God in Christ, St Elizabeth, Jamaica  
Faith Miracle Church of God in Christ, Barbados  
The Miracle Church of God in Christ, Ghana  
Sanctuary Children's Orphanage, Jamaica  
Caesarean Children's Orphanage, Utange, Kenya  
Compassion UK – Children from outside UK (4 individuals)

**Outreach Ministries**

We endeavour to follow the example of Christ, (St. Matthew 25: 35-41) in reaching out to those who are sick, incarcerated, in need within our community. We do this by weekly visiting the local hospital and prison, catering for the spiritual and emotional needs of patients and inmates. There is a continued involvement after they have been released from hospital/prison. We continue to carry out monthly visits to local residential care homes. Also, with the local detention centre, helping with provisions and care once the detainees have been released.

**MIRACLE CHURCH OF GOD IN CHRIST**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2021**

**Northampton**

Although Northampton is a smaller branch, the activities replicate that of head office. As well as the normal weekly activities, a weekly 'Feed the Needy' project is also being run from this location which caters for a number of single parent families and the elderly and infirm within the congregation and community.

**Future Plans**

The plan for the future is to make the church a more professional organisation, an organisation that is not only attractive to Christians but will be welcoming and relevant to the wider community. In order to do this, we will continue to seek out the people within each congregation who are skilled in specific areas and get them working together across the churches at home and abroad, making each area more effective.

For the future we are looking at acquiring premises to set up and run a centre for the wider community which will include children and youth, elderly and infirm, single mothers, those suffering from the effects of physical, mental and emotional abuse etc.

Our aim is also to do more in the area of mission and set up a charity in each country that is representative of the make-up of our congregation, either a children's home or elderly home.

**Covid-19**

Due to Covid 19, the trustees have had to adjust the way the services are held. As the result of lockdown and social distance rules, initially the services were held on virtual settings only, and later were held on both actual and virtual after the lockdown was lifted with the limited number of people able to be accommodated in the church premises with others participating in the services online through various social media platforms.

**Conclusion**

We, the trustees of the Miracle Church of God in Christ, according to the commission given to us in St. Matthew 28: 19-20 endeavour to serve the people in the church, community and overseas.

We thank you for your support in helping us to accomplish this work.  
On behalf of the Board of Trustees:

Bishop Francis Vaughan  
Chairman

Dated: 10<sup>th</sup> December 2021



**MIRACLE CHURCH OF GOD IN CHRIST**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF THE MIRACLE CHURCH OF GOD IN CHRIST**

We report on the Accounts of the Miracle Church of God in Christ for the year ended 31<sup>st</sup> March 2021 which are set out on pages 9 and 10.

**Respective Responsibilities of the Directors and Examiner**

As Charity's Trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of s. 144 (2) of the Charities Act 2011 (The Act) do not apply. It is our responsibility to issue this report on those accounts in accordance with the terms of the Act and Regulations

**Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the Charity and comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Accounts present a "true and fair" view, and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination no matter has come to our attention:

- 1 Which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act
  - to prepare accounts which accord with the Accounting records and comply with Accounting requirements of the Charities Act and the Regulations have not been met, or
- 2 To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Akondaawo John Kumpalume, AFA MIPA  
AJK Accounting Services Ltd  
6 Coatham Road  
Stockton on Tees  
TS19 8QY

Date: 13<sup>th</sup> December 2021

**MIRACLE CHURCH OF GOD IN CHRIST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDING 31 MARCH 2021**

	<b><u>Notes</u></b>	<b>Unrestricted <u>Funds</u> £</b>	<b>Restricted <u>Funds</u> £</b>	<b>Total <u>2021</u> £</b>	<b>Total <u>2020</u> £</b>
<b>Incoming resources</b>					
<b>Income and endowments from:</b>					
Donations and legacies	2	95,301	26,334	121,635	102,261
Charitable activities	3	2,988	-	2,988	8,930
Investments	4	94,562	-	94,562	84,220
<b>Total incoming resources</b>		<b>192,850</b>	<b>26,334</b>	<b>219,184</b>	<b>195,411</b>
<b>Resources expended</b>	5				
<b>Expenditure on:</b>					
Raising funds		25,720	-	25,720	34,956
Charitable activities		117,778	26,334	144,112	135,657
Governance costs		700	-	700	650
<b>Total resources expended</b>		<b>144,198</b>	<b>26,334</b>	<b>170,532</b>	<b>171,263</b>
<b>Net income/(expenditure)</b>		<b>48,652</b>	<b>-</b>	<b>48,652</b>	<b>24,148</b>
<b>Other recognised gains/(losses):</b>					
Loss on disposal of fixed assets	9	(210)	-	(210)	-
<b>Net movement in funds</b>		<b>48,442</b>	<b>-</b>	<b>48,442</b>	<b>24,148</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		3,364,194	-	3,364,194	3,340,046
<b>Total funds carried forward</b>		<b>3,412,636</b>	<b>-</b>	<b>3,412,636</b>	<b>3,364,194</b>

**MIRACLE CHURCH OF GOD IN CHRIST**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

		<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
	<b><u>Notes</u></b>	<b><u>Funds</u></b>	<b><u>Funds</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	12	<b>3,294,097</b>	-	<b>3,294,097</b>	3,268,697
<b>Current assets</b>					
Debtors	13	<b>30,038</b>	-	<b>30,038</b>	34,593
Investments	14	<b>17,706</b>	-	<b>17,706</b>	23,306
Cash at bank and in hand		<b>83,047</b>	-	<b>83,047</b>	45,062
<b>Total current assets</b>		<b>130,791</b>	-	<b>130,791</b>	102,961
<b>Creditors:</b> amounts falling due					
within one year	15	<b>12,252</b>	-	<b>12,252</b>	7,464
<b>Net current assets/(liabilities)</b>		<b>118,539</b>	-	<b>118,539</b>	95,497
<b>Total assets less current liabilities</b>		<b>3,412,636</b>	-	<b>3,412,636</b>	3,364,194
<b>Total net asset /(liabilities)</b>		<b>3,412,636</b>	-	<b>3,412,636</b>	3,364,194
<b>Funds of the Charity</b>					
Unrestricted funds	17	<b>1,246,621</b>	-	<b>1,246,621</b>	1,198,179
Revaluation reserve	17	<b>2,166,015</b>	-	<b>2,166,015</b>	2,166,015
<b>Total funds</b>		<b>3,412,636</b>	-	<b>3,412,636</b>	3,364,194

Approved and authorised for issue by the Trustees on 10<sup>th</sup> December 2021 and were signed on its behalf by:

Bishop Francis Vaughan  
Chairman

**MIRACLE CHURCH OF GOD IN CHRIST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1 Accounting policies**

**1.1 Basis of preparation**

The accounts have been prepared under the historical cost convention modified to include the revaluation of certain fixed assets.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) issued in October 2019 and The Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019.

**1.2 Incoming resources**

Income, including that gifted under the Gift Aid Scheme, is taken into account when received by the Charity. Income received in circumstances where a claim for repayment of tax has been or will be made to the HM Revenue & Customs is grossed up for tax recoverable. Any amounts of tax not yet reclaimed from HM Revenue & Customs is shown within the Charity's debtors. Interest and Rental Income are taken into account when receivable.

**1.3 Resources expended**

Expenditure is taken into account when incurred by the Charity regardless of when payment is made and is allocated to appropriate heading in the accounts. Grants and Donations payable are taken into account at the earlier of when they are paid or become constructive obligation of the Charity.

**1.4 Tangible fixed assets and depreciation**

Tangible Fixed Assets other than Freehold Property are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Freehold property	-
Fixtures, fittings & equipment	10% - 25% on cost
Motor vehicles	25% on Cost
Computer equipment	33.33% on cost

**1.5 Investments**

Current Asset Investments are stated at market value.

**1.6 Commitments for future expenditure**

Other than normal commitments under Contracts of Employment, there are no contractual obligations to future expenditure at Balance Sheet date. Where the Trustees have authorised expenditure which is not legally enforceable or become constructive obligations, amounts are set aside into funds designated for the purpose.

**1.7 Covid-19 Job retention scheme**

The charity has chosen to include the CJRS grant in the donations and legacies in its financial statements. The charity availed itself of the furlough scheme introduced by the government due to Covid-19 pandemic. During the year, an amount of £16,384 was claimed under the scheme. This amount is reflected in donations and legacies as part of restricted funds on the face of SOFA.

**MIRACLE CHURCH OF GOD IN CHRIST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2 Donations and legacies**

	<u>2021</u>	<u>2020</u>
	£	£
Donations and gifts	<u>121,635</u>	<u>102,261</u>

**3 Charitable activities**

	<u>2021</u>	<u>2020</u>
	£	£
Church activities	<u>2,988</u>	<u>8,930</u>

**4 Investment**

	<u>2021</u>	<u>2020</u>
	£	£
Rental income	94,528	84,095
Interest received	<u>33</u>	<u>125</u>
	<u>94,562</u>	<u>84,220</u>

The income from Donations and gifts was £121,635 (2020: £102,261) of which £95,301 (2020: £102,261) was unrestricted and £26,334 (2020: Nil) was restricted.

**5 Total resources expended**

	<u>Other costs</u>	<u>Grant Funding</u>	<u>Total 2021</u>	<u>Total 2020</u>
	£	£	£	£
<b>Charitable activities</b>				
Church activities:				
Activities directly undertaken	39,156	9,950	49,106	57,351
Donations, grants and gifts	8,693	-	8,693	12,444
Support costs	<u>69,929</u>	<u>16,384</u>	<u>86,313</u>	<u>65,852</u>
Total	117,778	26,334	144,112	135,647
<b>Raising funds</b>				
Provision of social housing	<u>25,720</u>	-	<u>25,720</u>	34,956
	143,498	26,334	169,832	170,603
<b>Governance costs</b>				
Independent examiners fees	<u>700</u>	-	<u>700</u>	650
	<u>144,198</u>	<u>26,334</u>	<u>170,532</u>	<u>171,253</u>

The expenditure on Charitable activities was £144,112 (2020: £135,647) of which £117,778 (2020: £135,647) was unrestricted and £26,334 (2020: Nil) was restricted.

**MIRACLE CHURCH OF GOD IN CHRIST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6 Activities undertaken directly**

	<b><u>2021</u></b>	<b><u>2020</u></b>
	£	£
Other costs relating to church activities:		
Pastoral fees and expenses	<b>18,650</b>	13,500
Water	<b>1,362</b>	1,658
Lighting and heating	<b>7,613</b>	8,415
Cleaning and flowers	2,265	2,487
Motor expenses	<b>3,221</b>	5,837
Mission costs	<b>954</b>	1,940
Sunday school department	<b>443</b>	785
Youth department	<b>1,016</b>	1,188
Women's department	-	1,084
Men's department	-	471
Catering and refreshments	<b>498</b>	1,508
Music and media department	<b>2,330</b>	910
Convention expenses	-	2,675
Songs of praise	-	216
Thanksgiving	-	897
Christmas	-	884
Evangelism	<b>154</b>	1,266
Visiting speakers	<b>650</b>	2,340
Covid 19 relief expenses	<b>9,950</b>	-
	<b><u>49,106</u></b>	<u>48,061</u>
Other costs relating to provision of social housing:		
Lighting and heating	<b>5,969</b>	6,594
Repairs	<b>11,541</b>	16,032
Insurance	<b>3,607</b>	3,531
Council tax	<b>2,395</b>	4,431
Broadband	<b>392</b>	257
Letting fees	<b>1,816</b>	4,111
	<b><u>25,720</u></b>	<u>34,956</u>

**7 Donations, grants and gifts payable**

	<b><u>2021</u></b>	<b><u>2020</u></b>
	£	£
Donations to institutions	<b>2,518</b>	3,153
Gifts to individuals	<b>6,175</b>	9,291
	<b><u>8,693</u></b>	<u>12,444</u>

**MIRACLE CHURCH OF GOD IN CHRIST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**8 Support costs**

	<u>2021</u>	<u>2020</u>
	£	£
Administrative expenses	30,113	26,995
Repairs	7,361	1,785
Staff costs	24,871	40,221
Furloughed employment costs	16,384	-
Depreciation	7,585	6,141
	<u>86,313</u>	<u>75,142</u>

**9 Other recognised gains/(losses)**

	<u>2021</u>	<u>2020</u>
	£	£
Profit on sale of motor vehicle	1,500	-
Loss on disposal of fixtures	(1,710)	-
Loss on disposal of fixed assets	<u>(210)</u>	<u>-</u>

**10 Trustees**

Some of our Trustees received remuneration or benefits from their work with the charity.

As at 31 March 2021, Francis Vaughan received either fees or remuneration for pastoral services to the church amounting to £18,650 (2020: £13,500). In addition to this, he had the use of a car belonging to the church which originally cost £9,750. The invoices totalling £14,400 (2020: Nil) were issued to E&KK Associates Ltd for various professional work where Sylvester Kavalo, one of the trustees was a director.

**11 .**

**Employees**

**Number of employees**

The average monthly number of employees during the year

	<u>2021</u>	<u>2020</u>
	<u>Number</u>	<u>Number</u>
Administration	<u>4</u>	<u>4</u>

There were no employees whose annual emoluments were £60,000 or more.

**MIRACLE CHURCH OF GOD IN CHRIST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**12 Tangible fixed assets**

	<b>Land and Buildings</b>	<b>Fixtures, fittings &amp; equipment</b>	<b>Motor Vehicle</b>	<b>Total</b>
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2020	3,240,000	79,738	14,250	3,333,988
Revaluation	-	-	-	-
Additions	-	34,696	-	34,696
Disposals	-	(3,771)	(4,500)	(8,271)
<b>At 31 March 2020</b>	<b>3,240,000</b>	<b>110,663</b>	<b>9,750</b>	<b>3,360,413</b>
<b>Depreciation</b>				
At 1 April 2020	-	53,072	12,219	65,291
Charge for the year	-	5,554	2,031	7,585
Eliminated on disposal	-	(2,061)	(4,500)	(6,561)
<b>At 31 March 2021</b>	<b>-</b>	<b>56,565</b>	<b>9,750</b>	<b>66,315</b>
<b>Net book value</b>				
<b>At 31 March 2021</b>	<b>3,240,000</b>	<b>54,097</b>	<b>-</b>	<b>3,294,097</b>
At 31 March 2020	3,240,000	26,665	2,031	3,268,696

**13 Debtors**

	<b><u>2021</u></b>	<b><u>2020</u></b>
	<b>£</b>	<b>£</b>
Trade debtors	<b>3,483</b>	7,532
Prepayments and accrued income	<b>21,313</b>	19,785
Other debtors	<b>5,242</b>	7,272
Taxation and social security	-	4
	<b><u>30,038</u></b>	<b><u>34,593</u></b>

**14 Current asset investments**

These comprise short term deposits.

**15 Creditors: amounts falling due within one year**

	<b><u>2021</u></b>	<b><u>2020</u></b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>1,887</b>	1,107
Accruals and deferred income	<b>4,811</b>	3,957
Other creditors	<b>5,421</b>	2,400
Taxation and social security	<b>133</b>	-
	<b><u>12,252</u></b>	<b><u>7,464</u></b>



**MIRACLE CHURCH OF GOD IN CHRIST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**16 Designated funds**

The funds of the charity include the designated funds comprising the following unexpended balances of donations and grants held on trust for specific purpose of meeting the costs of acquisition of land and buildings and other capital expenditure:

	<b>Movement in funds</b>			
	<b><u>Balance at</u></b> <b><u>01/04/2020</u></b>	<b><u>Incoming</u></b> <b><u>Resources</u></b>	<b><u>Resources</u></b> <b><u>Expended</u></b>	<b><u>Balance at</u></b> <b><u>31/03/2021</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Building and capital expenditure fund	24,310	-	-	24,310
	<u>24,310</u>	<u>-</u>	<u>-</u>	<u>24,310</u>

**17 Analysis of net assets between funds**

	<b><u>Unrestricted</u></b> <b><u>funds</u></b>	<b><u>Restricted</u></b> <b><u>funds</u></b>	<b><u>Total</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fund balance at 31 March 2021 are represented by			
Tangible fixed assets	3,294,097	-	3,294,097
Current assets	130,791	-	130,791
Creditors: amount falling due within one year	(12,252)	-	(12,252)
	<u>3,412,636</u>	<u>-</u>	<u>3,412,636</u>
	<b><u>Unrestricted</u></b> <b><u>funds</u></b>	<b><u>Restricted</u></b> <b><u>funds</u></b>	<b><u>Total</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>
Unrealised gains included above:			
On tangible fixed assets	2,166,015	-	2,166,015
	<u>2,166,015</u>	<u>-</u>	<u>2,166,015</u>