

**THE REDEEMED CHRISTIAN CHURCH OF GOD-  
[RCCG] WINNERS TEMPLE**

**Charity REG.No 1084773**

**TRUSTEES' REPORT AND ACCOUNTS FOR  
THE YEAR ENDED 31ST DECEMBER 2022**

**M O S E S - B O L E & C O**  
**CERTIFIED PROFESSIONAL ACCOUNTANTS/TAX**  
**ADVISERS & BUSINESS CHARTERED**  
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# **THE REDEEMED CHRISTIAN CHURCH OF GOD- [RCCG] WINNERS TEMPLE**

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**THE REDEEMED CHRISTIAN CHURCH OF GOD-  
[RCCG] WINNERS TEMPLE**

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**LEGAL AND ADMINISTATIVE INFORMATION**

**General overseer: E.A.Adeboye**

**Trustees: Pastor Y Bamgbose  
Pastor T Eniola  
Pastor Y Odogwu  
Pastor A Adesina  
Pastor M Afolabi**

**Registered Office: 30 Wagner Street  
London, SE15 1NN**

**Minister In Charge: Pastor Samuel Oladele Bakare**

**Charity No 1084773**

**Bankers Barclays  
Local Business Banking  
Leicester LE87 2BR**

**Accountants MOSES-BOLE & CO  
Certified Professional Accountants  
and Business Chartered Management Consultants  
Unit 4L, Leroy House Business Centre  
436 Essex Road  
Islington, London  
N1 3QP**

# **THE REDEEMED CHRISTIAN CHURCH OF GOD[RCCG] WINNERS TEMPLE - TRUSTEES REPORT FOR THE YEAR 2022**

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The Trustees have pleasure in submitting their report and accounts for the year ended 31st December 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 to 8 and comply with the statement of Recommended Practice (SORP), issued 16<sup>th</sup> July 2014, and the Charity Act 2011 applicable law.

## **Objective and Activities**

The principal objective of the Charity is the advancement of the Christian faith worldwide and relief of poverty

The Trustees are delighted to report that the Church continue to be flourishing spiritually by ministering to its community in the UK. The church is growing in term of membership and is increasingly reaching out to the community.

## **Structure, Governance, Management**

### **Constitution**

The Charity is constituted under a Trust Deed dated 29th January, 2001 and Charity registration Number 1084773 on the central register of the Charity Commission of England and Wales.

### **Method of Appointment or Election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-Opted under the term of Trust Deed

### **Organisational Structure and Decision Making**

The church is organised so that the trustees meet regularly to manage its affairs. Two Ministers who manage the day-to-day administration of the church and two volunteers(Drummer and Keyboardist),

### **Achievement and Performance**

We continue to be more focus and greater success were achieved in the area of evangelism and community outreach. During Christmas we provided hampers for some of the less privilege people in the local area and also sang for a group of elderly.

We held weekly Sunday services for members and also held one for the Children's church which has now grown in the overall number attendees. The Church has successfully organised all the conferences it planned, such as Men and Women conferences. There are other uplifting activities that were organised during the year; such as fun day for the youth and the Christmas celebration.

### **Future Developments**





## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES REDEEMED CHRISTIAN CHURCH OF GOD-WINNERS TEMPLE**

I report on the accounts of the charity for the year ended **31<sup>st</sup> December 2022**, which are set out below and notes to the financial statements on pages 9 to 19

### **Respective responsibilities of Trustees and Examiners**

As the Charity's Trustees, you are responsible for the preparation of the accounts; you consider that an audit is not required for this year (under section 144(2) of the Charity Act 2011(the 2011 act) and that an independent examination is needed. It is my responsibility to

Examine the account (under section 145 of the Act);

- follow the procedures laid down in the General Directions given by the Charity.
- Commission (under section 145(5) (b) of the 2011 Act and
- 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 Commission. An examination includes review of the accounting records kept by the Charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as 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 Statements**

In connection with the examination, no matter has come to my attention: -

- 1) Which give me reasonable cause to believe that in any material respect the requirements
  - To keep accounting records in accordance with section 130 of the 2011 Act;
  - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met or
- 2) To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached

**Moses O E Igunnubole, BA (HONS.), FAIA, CPFA, FFA, FIPA, FTA, FCPA, FIC...**  
**Managing Principal**

**MOSES - BOLE & CO**

Chartered Certified Forensic Accountants  
Certified Professional Accountants/Tax Advisers  
and Business Chartered Management Consultants

DATE: 17-07-2023.

**THE REDEEMED CHRISTIAN CHURCH OF GOD[RCCG]-WINNERS TEMPLE**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	Unrestricted Funds £	Restricted income Funds £	Endowment Funds £	Total Funds £	Prior year Funds £
<b>Recommended categories by activity</b>						
<b>Incoming resources</b>						
<b>Income and endowments from:</b>						
Donations and legacies	3	196,998.56	-	-	196,998.56	198,039
Charitable activities	3	-	-	-	-	-
<b>Total</b>		<b>196,998.56</b>	<b>-</b>	<b>-</b>	<b>196,998.56</b>	<b>198,039</b>
<b>Resources expended</b>						
<b>Expenditure on:</b>						
Direct Cost	4	107,348.59	-	-	107,348.59	144,775
Support Cost	4	74,175.44	-	-	74,175.44	50,205
Governance Cost	5	1,955.00	-	-	1,955.00	1,955
<b>Total</b>		<b>183,479.03</b>	<b>-</b>	<b>-</b>	<b>183,479.03</b>	<b>196,935</b>
<b>Net movement in funds</b>		<b>13,519.53</b>	<b>-</b>	<b>-</b>	<b>13,519.53</b>	<b>1,104</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		314,747.02	-	-	314,747.02	313,643
Net movement in funds as shown above		13,519.53	-	-	13,519.53	1,104
<b>Total funds carried forward</b>		<b>328,266.55</b>	<b>-</b>	<b>-</b>	<b>328,266.55</b>	<b>314,747</b>

**THE REDEEMED CHRISTIAN CHURCH OF GOD[RCCG]-WINNERS TEMPLE**  
**BALANCE SHEET AS AT 31ST DECEMBER 2022**

	Notes	Unrestricted Funds £	Restricted income Funds £	Endow- ment Funds £	Total Funds £	Total Last Year £
<b>Fixed assets</b>						
Tangible assets	7	315,770.34	-	-	315,770.34	300,142
Total fixed assets		<u>315,770.34</u>	<u>-</u>	<u>-</u>	<u>315,770.34</u>	<u>300,142</u>
<b>Current assets</b>						
Cash at bank and in hand	10	16,736.21	-	-	16,736.21	19,225
Total current assets		<u>16,736.21</u>	<u>-</u>	<u>-</u>	<u>16,736.21</u>	<u>19,225</u>
Creditors: amounts falling due within 1 yr.	8	4,240.00	-	-	4,240.00	4,425
Net current assets/(liabilities)		<u>12,496.21</u>	<u>-</u>	<u>-</u>	<u>12,496.21</u>	<u>14,800</u>
Total assets less current liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Creditors: amounts falling due after 1 yr.	8	-	-	-	-	-
Provisions for liabilities	9	-	-	-	-	-
Total net assets or liabilities		<u>328,266.55</u>	<u>-</u>	<u>-</u>	<u>328,266.55</u>	<u>314,942</u>
<b>Funds of the Charity</b>						
Unrestricted funds		328,266.55	-	-	328,266.55	314,942
Revaluation reserve		-	-	-	-	-
Total funds		<u>328,266.55</u>	<u>-</u>	<u>-</u>	<u>328,266.55</u>	<u>314,942</u>

Signed by one or two trustees on behalf of all the trustees:

Signature:

*UBENSOFE*

Date of approval:

13/7/23

Print Name:

A. D. BAMA BOSE

**THE REDEEMED CHRISTIAN CHURCH OF GOD[RCCG]-WINNERS TEMPLE**  
**NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

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**Note 1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Inland (FRS102) issued on 16 July 2014 and with the Charities Act 2011 and the Charity constitutes a public benefit as defined by FRS102.

**1.2 Going concern**

*Considering the stead level of incoming resources and membership number the Charity is a going concern with no any known unforeseen circumstance*

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in the note with no change in policy

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

**THE REDEEMED CHRISTIAN CHURCH OF GOD-WINNERS TEMPLE NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2022**

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**Note 2 Accounting policies**

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

There is no change in accounting policy in this period

**2.2 INCOME**

This standard list of accounting policies has been applied by the charity except for those ticked No or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

**Recognition of income**

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

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

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses.

**Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Legacies**

There is no legacy received during this period.

**Government grants**

No government grant was received during this period.

**Tax reclaims on donations and gifts**

Gift Aid receivable is included in 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 as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Contractual income and performance related grants**

This is not applicable

**Donated goods**

There is no donated good.

**Donated services and facilities**

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

**Support costs**

The charity has incurred expenditure on support costs.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Income from interest, royalties and dividends**

Not applicable during this period.

**Income from membership subscriptions**

Tithes and offering received from the members are in the nature of a gift are recognised as Donations and Legacies

**Settlement of insurance claims**

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

**Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**2.3 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.

**Governance and support costs**

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Grants with performance conditions**

The Charity is not awarding grant to any organisation

**Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

**Deferred income**

No material item of deferred income has been included in the accounts.

**Creditors**

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

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

## **2.4 ASSETS**

### **Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

The depreciation rates and methods used are disclosed in note 7.

### **Intangible fixed assets**

The charity has no intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 7.

They are valued at cost.

### **Heritage assets**

The charity has no heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16 is not applicable during this period but if available they are valued at cost

### **Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

### **Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### **Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

### **POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

There is no any other policies adopted.

**THE REDEEMED CHRISTIAN CHURCH OF GOD-WINNERS TEMPLE NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2022**

**Note 3 Analysis of income**

Analysis	Unrestricted	Restricted	Endowment	Total	Prior
	Funds	income	Funds	Funds	year
	£	£	£	£	£
<b>Donations and legacies:</b>					
Donations and gifts	161,633.36	-	-	161,633.36	161,009
Gift Aid	34,346.63	-	-	34,346.63	34,650
Thanksgiving	-	-	-	-	-
Building	-	-	-	-	-
Other	1,018.57	-	-	1,018.57	2,380
<b>Total</b>	<b>196,998.56</b>	<b>-</b>	<b>-</b>	<b>196,998.56</b>	<b>198,039</b>
<b>Charitable activities:</b>					
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>196,998.56</b>	<b>-</b>	<b>-</b>	<b>196,998.56</b>	<b>198,039</b>

**Other information:**

**All income in the prior year was unrestricted except for: (please provide description and amounts)**

**Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.**

**Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts): NONE**

**THE REDEEMED CHRISTIAN CHURCH OF GOD-WINNERS TEMPLE NOTES TO THE  
ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2022**

**Note 4 Analysis of expenditure**

Analysis of expenditure	Unrestricted	Restricted		Total	Prior
	Funds	income	Endowmer	Funds	year
	£	Funds	Funds	£	Funds
	£	£	£	£	£
<b>DIRECT COST</b>					
Gift Aid Admin Charges	3,778.13	-	-	3,778.13	3,812
Central Office	7,815.00	-	-	7,815.00	7,507
Outreach (Evangelism)	439.00	-	-	439.00	275
World Evangelism Mission	7,585.12	-	-	7,585.12	5,248
Honourarium	2,800.00	-	-	2,800.00	3,450
Welfare & Hospitality	9,246.00	-	-	9,246.00	12,503
Special Holy Ghost Expenses	2,000.00	-	-	2,000.00	2,000
Stipends/ Allowances/ Salaries	45,464.67	-	-	45,464.67	69,548
Choir/ Key Board/ Music Expenses	12,970.00	-	-	12,970.00	14,191
Books/ CDs/ Tapes	300.00	-	-	300.00	650
Children/ Teenage/ Youth /Sunday School	475.00	-	-	475.00	3,085
Training/ Conference/ Congress/Seminars	290.00	-	-	290.00	235
Smart Pension	5,916.00	-	-	5,916.00	3,240
HMR(PAYE & NIC )	8,269.67	-	-	8,269.67	19,031
	<b>107,348.59</b>	-	-	<b>107,348.59</b>	<b>144,775</b>
<b>SUPPORT COST</b>					
Cleaning & Pest Control	1,356.90	-	-	1,356.90	913
Donations, Gifts & Subscriptions	3,501.07	-	-	3,501.07	3,105
Water Rate	542.69	-	-	542.69	293
Media Expenses	1,520.02	-	-	1,520.02	315
Security	115.00	-	-	115.00	120
Repairs, maintenance and Renewals	9,499.05	-	-	9,499.05	10,610
Printing, Postage and Stationary	2,240.65	-	-	2,240.65	1,788
Telephone	1,181.97	-	-	1,181.97	2,239
Computer Cost/ IT/Software Expenses	165.00	-	-	165.00	228
Insurance/Parking/Licences	1,439.33	-	-	1,439.33	4,185
Transport & Travel Expenses	9,734.77	-	-	9,734.77	7,104
Consultancy services	1,600.00	-	-	1,600.00	1,600
Advancement and Promotion	125.99	-	-	125.99	210
Bank Charges	557.34	-	-	557.34	1,029
Refreshment and Entertainment	987.06	-	-	987.06	1,569
Depreciation	11,654.59	-	-	11,654.59	9,012
Electricity, Gas ,Fuel and Oil	2,936.29	-	-	2,936.29	2,846
Manse (Accommodation)	23,952.72	-	-	23,952.72	-
Covid-19 Expenses	89.00	-	-	89.00	586
Fuel & Motor xpenses	816.00	-	-	816.00	2,017
Equipment Expensed	95.00	-	-	95.00	105
Hall Rentals	65.00	-	-	65.00	332
	<b>74,175.44</b>	-	-	<b>74,175.44</b>	<b>50,205</b>
<b>TOTAL EXPENDITURE</b>	<b>181,524.03</b>	-	-	<b>181,524.03</b>	<b>194,980</b>

**THE REDEEMED CHRISTIAN CHURCH OF GOD-WINNERS TEMPLE NOTES TO THE  
ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2022**

**Note 5 Details of certain items of expenditure**

5.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

<b>GOVERNANCE COST</b>	<b>This Year</b>	<b>Last Year</b>
	£	£
Independent examiner's fees	610.00	610
Legal & Professional Fees/Subscription	-	-
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services)- Bookkeeping paid to the independent examiner	1,345.00	1,345
	<b>1,955.00</b>	<b>1,955</b>

**THE REDEEMED CHRISTIAN CHURCH OF GOD-WINNERS TEMPLE NOTES TO THE  
ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2022**

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**Note 6 Paid employees**

Please complete this note if the charity has any employees.

**6.1 Staff Costs**

	This Year	Last Year
	£	£
Salaries and wages	69,417.39	69,548
Social security costs	8,269.67	19,031
Pension costs (defined	5,916.00	3,240
Other employee benefits	-	-
<b>Total staff costs</b>	<b>83,603.06</b>	<b>91,819</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

<b>Band</b>	<b>Number of employees</b>
<b>£60,000 to</b>	NIL
<b>£70,000 to</b>	NIL
<b>£80,000 to</b>	NIL
<b>£90,000 to</b>	NIL
<b>£100,000 to</b>	NIL

**THE REDEEMED CHRISTIAN CHURCH OF GOD-WINNERS TEMPLE NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2022**

<b>Note 7</b>	<b>Tangible fixed assets</b>	<b>Freehold land &amp; buildings</b>	<b>Computer &amp; Equipment</b>	<b>machinery &amp; motor vehicles</b>	<b>Fixtures &amp; fittings</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At the beginning of the year		273,106.58	37,876.50	-	41,925.07	352,908.15
Additions		7,700.00	19,582.82	-	-	27,282.82
Disposals		-	-	-	-	-
At end of the year		<b>280,806.58</b>	<b>57,459.32</b>	<b>-</b>	<b>41,925.07</b>	<b>380,190.97</b>

<b>7.2 Depreciation and impairments</b>			
**Basis	Freehold Property		Nil
	Motor Vehicle		25% Reducing Balance
	Fixtures & Fittings		25% Reducing Balance
	Church Equipment		25% Reducing Balance
** Rate	Computer Equipment		25% Reducing Balance

At beginning of the year	-	20,938.34	-	31,827.70	52,766.04
Disposals	-	-	-	-	-
Depreciation	-	9,130.25	-	2,524.34	11,654.59
Impairment	-	-	-	-	-
Transfers* (Add or Deduct)	-	-	-	-	-
At end of the year	-	<b>30,068.59</b>	-	<b>34,352.04</b>	<b>64,420.63</b>

**7.3 Net book value**

Net book value at the beginning of the Yr.	273,106.58	16,938.16	-	10,097.37	300,142.11
Net book value at the end of the year	<b>280,806.58</b>	<b>27,390.73</b>	<b>-</b>	<b>7,573.03</b>	<b>315,770.34</b>

**7.4 Impairment**

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

**14.5 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

**14.6 Other disclosures**

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**THE REDEEMED CHRISTIAN CHURCH OF GOD-WINNERS TEMPLE NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2022**

**Note 8 Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

8.1 Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	£	£	£	£
Accruals and deferred income	4,240.00	4,620	-	-
Others	-	-	-	-
<b>Total</b>	<b>4,240.00</b>	<b>4,620</b>	<b>-</b>	<b>-</b>

**THE REDEEMED CHRISTIAN CHURCH OF GOD-WINNERS TEMPLE NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2022**

**Note 9 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

**9.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

**9.2 Movements in recognised provisions and funding commitment during the period**

	This Year	Last Year
	£	£
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

9.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

9.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

**THE REDEEMED CHRISTIAN CHURCH OF GOD-WINNERS TEMPLE NOTES TO THE  
ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2022**

<b>Note 10</b>	<b>Cash at bank and in hand</b>	<b>This Year</b>	<b>Last Year</b>
		<b>£</b>	<b>£</b>
	Short term deposits	16,039.04	16,997
	Cash at bank and on hand	697.17	2,228
	<b>Total</b>	<b>16,736.21</b>	<b>19,225</b>