

REGISTERED CHARITY NUMBER:1052568

**Report of the Trustees and Financial Statement for the Year Ended
31st December 2019**

For

THE RULERS CHURCH

P & E Accounting Services Limited
145 De La Pole Avenue
Hull
HU3 6RD

The Rulers Church
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The Rulers Church
Report of the Trustees For the Year Ended 31st December 2019

The trustees present their report with the financial statements of the charity for the year ended 31st December 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

Registered Charity Number

1052568

Principal Address

PO Box 113
Manchester
M11 0AT

Trustees

Athley W Hylton
Paula Sharp
Mark Adjei-Kumi
Gladys Dodoo
Edith Attah

Independent Examiner

Emmanuel Armah FCCA MBA
P & E Accounting Services Limited
145 De La Pole Avenue
Hull
HU3 6RD

Structure, Governance and Management

Governing Document

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

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Rulers Church
Report of the Trustees For the Year Ended 31st December 2019

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principle in the Charity SORP
- 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 continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD

Mark Adjei-Kumi

.....
Signature

Mark Adjei-Kumi

.....
Name of Trustee

Date : 6 November 2020

Independent Examiner's Report to Trustees of Dominion Chapel International

I report on the accounts for the year ended 31st December 2019 set out on pages four to eight

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required

It is my responsibility to

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act.

have not been met; or

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

Emmanuel Armah FCCA MBA
P & E Accounting Services Limited
145 De La Pole Avenue
Hull,
HU3 6RD

The Rulers Church
Income and Expenditure Accounts
for the Year Ended 31st December
2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Incoming Resources					
Voluntary Income	2	56,970	-	56,970	57,208
Other Income	3	44,509	-	44,509	33,846
Grant Income					10,000
Total Incoming Resources		101,479	-	101,479	101,054
Resources Expended					
Charitable Activities	4	46,285	-	46,285	43,049
Gifts and Donation		2,000	-	2,000	400
Governance Cost	5	24,977	-	24,977	17,165
Other Resources Expended	6	8,777	-	8,777	9,757
Grant Income Expenses		-	-	-	4,300
Total Resources Expended		82,038	-	82,038	74,671
Net Incoming Resources		19,440	-	19,440	26,383
Total Funds Brought forward		26,665		26,665	26,665
Total Carried Forward		46,105		46,105	53,048

The Rulers Church
Balance Sheet as at 31st
December 2019

	Notes	2019 £	2018 £
Tangible	9	108,498	88,525
Current Assets			
Debtors	10	2,910	4,335
Bank Balance	11	3,985	3,803
		<u>6,895</u>	<u>8,138</u>
Current Liabilities			
Creditors and Accruals	12	1,450	1,050
Net Assets		<u>113,943</u>	<u>95,613</u>
Reserves	13	<u>113,943</u>	<u>95,613</u>

The Rulers Church
Notes to the Financial Statements for the Year
Ended 31st December 2019

2. Voluntary Income

	2019	2018
	£	£
Tithes and Offering	56,970	57,208
Building Fund	120	30
	<u>57,090</u>	<u>57,238</u>

3. Other Income

Gift Aid Receivable	12,528	10,990
Rental Income	<u>31,860</u>	<u>9,600</u>
	<u>44,388</u>	<u>20,590</u>

4. Charitable Activities Cost

Wages	15,000	18,054
Volunteer Expenses	1,200	1,100
Printing and Reproduction	98	102
Travel Cost	4,025	3,674
Publicity Cost	-	1,276
Evangelism	22,729	15,587
Hospitality	3,233	2,156
Youth Ministry	0	1,100
	<u>46,285</u>	<u>43,049</u>

5. Governance cost

Telephone	1,306	2,294
Repairs and maintenance	2,637	1,260
Professional fees	800	2,393
Heat and Light	2,850	2,398
General Expenses	2,371	1,005
Postage and Stationery	270	532
Building Insurance	1,346	1,333
Interest Payable and Similar Charges	1,066	1,087
PAYE	-	375
Motor Expenses	8,820	665
Motor Insurance	<u>3,511</u>	<u>3,823</u>
	<u>24,977</u>	<u>17,165</u>

7. Trustee Remuneration Benefits

There were no trustees' remuneration or other benefits for the year ended 31st December 2019

Trustee Expenses

There were no trustees' expenses paid neither for the year ended 31st December 2019

	2019 £	2018 £
8. Staff Costs		
Wages and Salaries	15,000	18,054

9. Tangible Fixed Assets	Land /Buildings £	Lease Building Insurance	Motor Vehicle £	Church Equipment £	Investment	Improvement to Buildings	Purchase of Building Lease	Totals £
Cost at 1/1/2019	15,000	15,000	23,961	20,652	8,000	51,930	22,100	156,643
Additions	-						28,750	28,750
	15,000	15,000	23,961	20,652	8,000	51,930	50,850	185,393
Depreciation								
At 1 January 2019	2,875	12,000	18,156	18,630	0	16,457	0	68,118
Charge for the Year	375	3,000	1,451	404	0	3,547	0	8,777
At 31 December 2014	3,250	15,000	19,607	19,034	0	20,004	0	76,895
At 31st December 2019	£11,750	£0	£4,354	£1,618	£8,000	£31,926	£50,850	£108,498
At 31st December 2018	£12,500	£3,000	£5,805	£2,022	£8,000	£35,473	£22,100	£88,900

10. Debtors: Amount Falling within 1yr

Other Debtors	2,910	2,735
	<u>2,910</u>	<u>2,735</u>

	2018	2017
11. Creditors :Amount Falling Due 1 yr	£	£
Other Creditors	<u>1,450</u>	<u>1,050</u>
	<u>1,450</u>	<u>1,050</u>

12. Movements in Funds	At 1/1/19	Net Movements	At 31st Dec 2019
	£	£	£
Unrestricted Funds	53,048	19,440	72,488

Net Movement in Funds included are as follows:	Incoming Resources	Resources Expended	Movement in Funds
	£	£	£
Unrestricted Funds	101,479	82,038	19,440

13. Reserves	2019	2018
	£	£
Balance Brought Forward	94,503	69,230
Surplus for the Year	<u>19,440</u>	<u>25,273</u>
	<u>113,943</u>	<u>94,503</u>

The Rulers Church
Notes to the Financial Statements for the Year Ended 31st December 2019

1.Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity

Incoming Resources

All incoming resources are included on the Income and Expenditure Accounts when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all cost related category. Where cost can not be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life

Motor Vehicles-25% on reducing balance

Church Equipment-20% reducing balance

Improvement to Buildings- 10% on cost

Lease Building Insurance-20% on reducing balance

Land and Buildings- 2.5% on cost

Taxation

The charity is exempt from tax on its charitable activities

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.