

FAITH TEMPLE CHURCH OF GOD(PENTECOSTAL)

England & Wales · Charity number 1020761

Details

Status Registered

Legal form Trust

Registered 1993-05-11

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

Contact

Address 4 Hotham Road
Wimbledon
London
SW19 1BS

Phone 02085426599

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Activities

Objects: THE WORSHIP OF GOD, THE INSTRUCTION AND EDIFICATION OF CHRISTIANS THE CARE AND CHRISTIAN INSTRUCTION OF YOUNG PEOPLE AND CHILDREN AND THE EVANGELIZATION OF NON-CHRISTIANS THE RELIEF OF SICKNESS AND POVERTY AND THE ADVANCEMENT OF THE CHRISTIAN FAITH GENERALLY

Activities: THE CHARITY WAS ESTABLISHED TO PROMOTE THE ADVANCEMENT OF THE CHRISTIAN RELIGION AND THE PROTECTION AND PRESERVATION OF HEALTH. ITS OBJECTS ALSO INCLUDE TO EDUCATE AND TRAIN AND RELIEVE POVERTY AND SICKNESS AMONG YOUNG PERSONS WHO ARE SUFFERING OR WHO HAVE SUFFERED A LEGAL RESTRICTION OF THEIR LIBERTY IN ANY PENAL OR CORRECTION ESTABLISHMENT.

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** SLOUGH, BERKSHIRE
- Slough
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£65,165	£58,755	-	-
2023-12-31	£69,163	£60,028	-	-
2022-12-31	£85,100	£74,745	-	-
2021-12-31	£55,121	£39,989	-	-
2020-12-31	£52,710	£44,130	-	-

Trustees

Name	Role	Appointed
Rev ANTHONY THOMAS BD	Chair	
RUTH YOUNG		
Rayhill Dirwayi		2021-12-31
VALERIE HELENE CASTRY		2016-12-02
VERONICA BERNADETTE BRYAN		2016-12-02

FAITH TEMPLE CHURCH OF GOD(PENTECOSTAL)

England & Wales - Charity number 1020761

Accounts

Registered number
1020761

Faith Temple Church of God (Pentecostal)

Report and Financial Statements

31 December 2024

Faith Temple Church of God (Pentecostal)
Report and accounts
Contents

	Page
Charity Information	1
Trustees' Report	2
Independent Examiner's Report	7
Statement of Financial Activities	8
Statement of Financial Position	9
Statement of Changes in Charitable Funds	10
Statement of Cash Flows	11
Notes to the Financial Statements	12
Detailed Statement of Financial Activities	17
Detailed Income and Expenditure Account	18

**Faith Temple Church of God (Pentecostal)
Charity Information**

Trustees

Overseer Ulric T. Thomas (Chairman) (retired October 2020)

Overseer Anthony Thomas (Chairman and Secretary)

Mr. Emile Thomas (Governor)

Mr. Rayhill Dirwayi (Deacon)

Mrs. Ruth Young

Miss Veronica B. Bryan

Miss Valerie H. Castry

Independent examiners

Jacksons Chartered Accountants

First Floor, Albion House

Albion Street

Hull

HU1 3TE

Registered office

4 Hotham Road

Wimbledon

London

SW19 1BS

Registered number

1020761

Governing document

Declaration of Trust dated 20 March 1991

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Trustees' Report
for the year ended 31 December 2024

The trustees present their report and financial statements for Faith Temple Church of God (Pentecostal) for the year ended 31 December 2024.

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Principal activities

The Charity's principal activity during the year continued to be promoting the Christian religion, providing Christian church services, and providing a place of worship at 47 Chalvey Road, Slough, Berkshire, SL1 2NJ.

Objectives and activities

The principal objectives and activities of the Charity are:

- the worship of God, the instruction and edification of Christians;
- the church being opened to all members of the public for personal prayer;
- conducting pastoral work: visiting the sick and the bereaved;
- the care and Christian instruction of young people and children;
- the evangelisation of non-Christians;
- the relief of sickness and poverty;
- promoting the vision and mission of FT Church through activities for senior citizens, helping the homeless and the poor; and
- the overall advancement of the Christian faith in general.

Public benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives we have set. We exist to serve all people in our community without discrimination. We strive to promote social welfare through the provision of facilities aimed at improving the social, physical and spiritual wellbeing of those in our local community.

The Charity provides a safe working environment for visitors, members, workers and volunteers and any serious incidences are reported in accordance with our safeguarding policy. There were no serious incidents during the year ended 31 December 2024.

Fundraising

The Charity raises funds from the public in the form of voluntary donations ("tithes" and "offerings") from attendees of its Christian church services.

The Charity does not use the services of a professional fundraiser or commercial participator in the process of raising funds. Also, the Charity (or any person acting on its behalf) is not subject to any voluntary scheme for regulating fundraising, or voluntary standard for fundraising in respect of activities on behalf of the Charity.

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Trustees' Report
for the year ended 31 December 2024

In the course of its fundraising activities, the Charity has taken care to not:

- (1) unreasonably intrude on anyone's privacy;
- (2) unreasonably and persistently approach anyone [for the purpose of soliciting, or procuring money or other property]; and/or
- (3) place undue pressure on anyone to give money [or other property].

The Charity (or any person acting on its behalf) has not received any complaints in regard to its fundraising activities.

Activities during the year

The following activities were carried out during the year:

- weekly worship services;
- monthly Bible Study sessions;
- weekly Sunday School sessions;
- women's fellowship meetings;
- youth fellowship meetings;
- ministry training and leadership seminars;
- outreach and evangelism activities [for the growth of the Church];
- donations to church members, overseas missions, and other ministering charities; and
- travelling to minister internationally.

Financial review

Principal sources of funding

The largest contribution to the Charity is tithes and voluntary general offerings given by the [church] congregation as well as gift donations and the associated tax claims.

Financial review

The Charity achieved a surplus of £6,410 for the financial year.

At 31 December 2024, the Charity held total funds of £849,190 – that is, £100,840 cash at the bank and in hand; £750,000 in the value of fixed assets; less creditors of £1,650. This, in all, is considered to be an appropriate level of funds to enable the Charity to pursue its objectives.

Reserves policy

A sufficient cash reserve is held in order to provide the working capital needed to cover seasonal fluctuations in the Charity's income and expenditure and to fulfil its day-to-day obligations. When deciding on the level of these reserves (that is, those funds not tied up in fixed assets), the Trustees take into consideration the forecasted levels of income and expenditure, the reliability of each source of income, and the prospect of new sources of income.

It is the trustees' view that it is prudent to maintain the forecasted level of reserves to allow for financial flexibility and stability in light of the Charity's dependence on voluntary donations.

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Trustees' Report
for the year ended 31 December 2024

Investment policy

The trustees have adopted a strong, socially-responsible investment policy for the reserves of the Charity. This policy, in tandem with the need to fulfil our statutory obligations, has the objective of investing in such a way that the principles of socially-responsible investment are promoted. A further factor is the need to have ready access to our reserves (as long-term funding cannot be guaranteed) so, for the current period, we have placed surplus funds in bank current accounts and deposit accounts.

Risk management

The trustees actively review, on a regular basis, the major risks that the Charity faces in maintaining reserves at the levels detailed above; in addition to an annual review of the controls over key financial systems carried out through an internal audit process - to ensure appropriate controls are in place as assurance against fraud and error.

Internal control risks are minimised by authorisation procedures for all financial transactions; and policies and procedures are in place to ensure compliance with health and safety regulations by, and for, staff, volunteers and visitors.

Structure, governance and management

Governing document

Faith Temple Church of God (Pentecostal) is an unincorporated charitable organisation formed on 1 December 1989 and registered as a charity on 11 May 1993. The Charity is governed by a Declaration of Trust dated 20 March 1991 which is supplemented by a Book of Discipline which is used for certain day-to-day procedures and activities.

Organisational structure

The General Conference is the supreme body of the Church. It is composed of the overseer and an equal number of ministerial and lay delegates.

The General Trustee Board has the supervision, in trust, of all property of the Church. At their regular meetings, the trustees agree the broad strategy and areas of activity for the Church, including consideration of allocation of funds, investment, reserves and risk management policies and performance.

Volunteers

There were 16 volunteers throughout the year, excluding trustees, who aided in the running of the Charity.

Volunteers aided in the following activities during the year:

- facilities management (incl. cleaning);
- IT;
- office administration and processing membership giving and general day-to-day activities i.e. answering call, reply to queries etc.;
- service planning and co-ordination;
- planning and project meetings;
- hospitality and ushering; and
- transportation of members and OAPs ("Old Age Pensioners" group) to and from church premises and other events.

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Trustees' Report
for the year ended 31 December 2024

Recruitment and appointment of trustees

The members of the General Trustee Board, which is the primary management body, are trustees for the purposes of charity law. New trustees may be appointed by a resolution of a meeting of the trustees.

Much of the Charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its place of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the Charity has, through selective advertising and networking with voluntary organisations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the Charity.

There were no new or additional trustees recruited in the year to 31 December 2024.

Trustee induction and training

Many trustees are already familiar with the practical work of the Charity as they are also active members of the Charity as well as involved in other charities, churches and/or charitable institutions.

New trustees are encouraged to familiarise themselves with charity law, their responsibilities as trustees and with Charity's rules and practices. They are invited and encouraged to attend a series of short training sessions to familiarise themselves with the Charity and the context within which it operates. These cover:

- the obligations of the board of trustees;
- the operational framework for the Charity;
- the current financial position and revenue generation; and
- future plans and objectives.

Trustees

The following persons served as trustees during the year:

Overseer Ulric T. Thomas (Chairman) (retired October 2020)
Overseer Anthony Thomas (Chairman and Secretary)
Mr. Emile Thomas (Governor)
Mr. Rayhill Dirwayi (Deacon)
Mrs. Ruth Young
Miss Veronica B. Bryan
Miss Valerie H. Castry

Trustees' responsibilities

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011 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.

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Trustees' Report
for the year ended 31 December 2024

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website as well as:

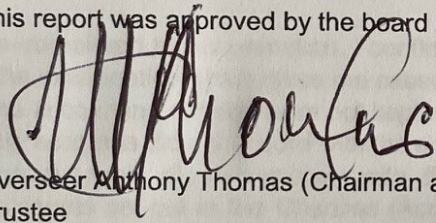
- a) to prepare financial statements which show a true and fair view;
- b) in preparing financial statements:
 - (i) to select suitable accounting policies and apply them on a consistent basis; and
 - (ii) to make judgements and estimates that are prudent and reasonable; as well as
- c) to keep proper accounting records.

Disclosure of information to independent examiners

Each person who was a trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the Charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the Charity's independent examiner is aware of that information.

This report was approved by the board on 23 October 2025 and signed on their behalf.



Overseer Anthony Thomas (Chairman and Secretary)
Trustee

Faith Temple Church of God (Pentecostal)

Registered charity number: 1020761

Trustees' Report

for the year ended 31 December 2024

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website as well as:

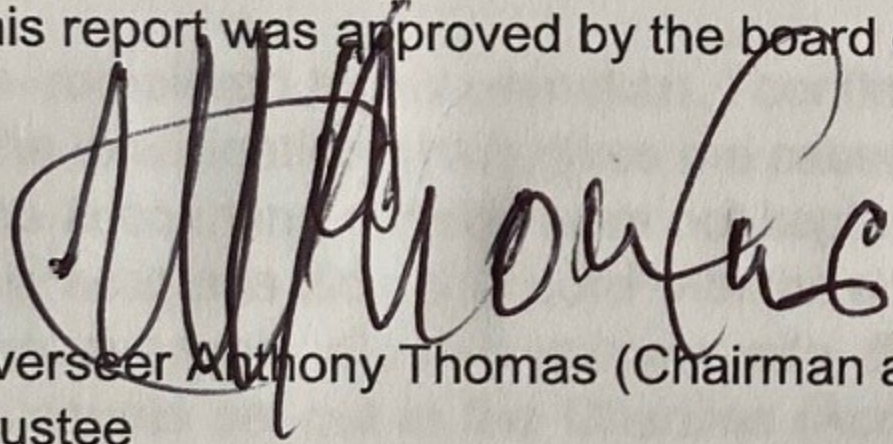
- a) to prepare financial statements which show a true and fair view;
- b) in preparing financial statements:
 - (i) to select suitable accounting policies and apply them on a consistent basis; and
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- c) to keep proper accounting records.

Disclosure of information to independent examiners

Each person who was a trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the Charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the Charity's independent examiner is aware of that information.

This report was approved by the board on 23 October 2025 and signed on their behalf.



Overseer Anthony Thomas (Chairman and Secretary)
Trustee

Faith Temple Church of God (Pentecostal)
Independent Examiner's Report
to the members of Faith Temple Church of God (Pentecostal)

I report to the trustees on my examination of the accounts of the above charity ('the Charity') for the year ended 31 December 2024 which are set out in pages 8 to 19.

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 Charity'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.

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

Mark Jackson, BA FCA
(Senior Statutory Auditor)

for and on behalf of
Jacksons Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

23 October 2025

Faith Temple Church of God (Pentecostal)
Statement of Financial Activities
for the year ended 31 December 2024

	Notes	2024 £	2023 £
Income from charitable activities	2	64,104	68,452
Expenditure on charitable activities		(8,996)	(7,265)
Net operating income		<u>55,108</u>	<u>61,187</u>
Administrative expenses		(49,759)	(52,763)
Operating surplus		<u>5,349</u>	<u>8,424</u>
Interest receivable		1,061	711
Movement in funds: Net income		<u>6,410</u>	<u>9,135</u>

Reconciliation of funds

Net movement in funds	6,410	9,135
Total funds brought forward	842,780	833,645
Total funds carried forward	<u>849,190</u>	<u>842,780</u>

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Statement of Financial Position
as at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	5	750,000	750,000
Current assets			
Cash on deposit		72,017	70,947
Cash at bank		28,423	22,447
Cash in hand		400	886
		100,840	94,280
Creditors: amounts falling due within one year			
	6	(1,650)	(1,500)
Net current assets		99,190	92,780
Total assets less current liabilities		849,190	842,780
Net assets		849,190	842,780
Charity funds			
Other reserves	7	605,000	605,000
Unrestricted funds	8	244,190	237,780
Total charity funds		849,190	842,780

Overseer Anthony Thomas (Chairman and Secretary)
Trustee

Approved by the board on 23 October 2025 and signed on their behalf.

Faith Temple Church of God (Pentecostal)

Registered charity number: 1020761

Statement of Financial Position

as at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	5	750,000	750,000
Current assets			
Cash on deposit		72,017	70,947
Cash at bank		28,423	22,447
Cash in hand		400	886
		<u>100,840</u>	<u>94,280</u>
Creditors: amounts falling due within one year	6	(1,650)	(1,500)
Net current assets		<u>99,190</u>	<u>92,780</u>
Total assets less current liabilities		<u>849,190</u>	<u>842,780</u>
Net assets		<u>849,190</u>	<u>842,780</u>
Charity funds			
Other reserves	7	605,000	605,000
Unrestricted funds	8	244,190	237,780
Total charity funds		<u>849,190</u>	<u>842,780</u>

Overseer Anthony Thomas (Chairman and Secretary)
Trustee

Approved by the board on 23 October 2025 and signed on their behalf.

Faith Temple Church of God (Pentecostal)
Statement of Changes in Charitable Funds
for the year ended 31 December 2024

This schedule does not form part of the statutory accounts

	Income and Expenditure account £	Total £
At 1 January 2023	228,645	833,645
Surplus for the financial year	9,135	9,135
At 31 December 2023	<u>237,780</u>	<u>842,780</u>
At 1 January 2024	237,780	842,780
Surplus for the financial year	6,410	6,410
At 31 December 2024	<u>244,190</u>	<u>849,190</u>

Faith Temple Church of God (Pentecostal)
Statement of Cash Flows
for the year ended 31 December 2024

	Notes	2024 £	2023 £
Operating activities			
Surplus for the financial year		6,410	9,135
Adjustments for:			
Interest receivable		(1,061)	(711)
Decrease in debtors		-	2,000
Increase/(decrease) in creditors		150	(500)
		<u>5,499</u>	<u>9,924</u>
Interest received		1,061	711
Cash generated by operating activities		<u>6,560</u>	<u>10,635</u>
Net cash generated			
Cash generated by operating activities		6,560	10,635
Net cash generated		<u>6,560</u>	<u>10,635</u>
Cash and cash equivalents at 1 January		<u>94,280</u>	<u>83,645</u>
Cash and cash equivalents at 31 December		<u>100,840</u>	<u>94,280</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>100,840</u>	<u>94,280</u>

Analysis of net debt for the year ended 31 December 2024

	At start of year £	Cash flows £	At end of year £
Cash at bank	94,280	6,560	100,840
Loans due within one year	-	-	-
Loans due after more than one year	-	-	-
	<u>94,280</u>	<u>6,560</u>	<u>100,840</u>

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2024

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Donated goods and services are recorded at their expected cost.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land.

Depreciation is not provided on freehold buildings because the residual value of the buildings at the end of their useful life is expected to be higher than its cost or valuation.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

The charity is exempt from taxation under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007).

Fund accounting: restricted and unrestricted funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2024

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements below.

Going concern

The accounts have been prepared on the going concern basis, which assumes that the Charity will be in operational existence twelve months from the date of approval of these accounts. The trustees are satisfied that this basis is appropriate.

The facts that support the conclusion of going concern are:-

- on 31 December 2024, the Charity held £72,017 cash on deposit, £28,423 cash at bank, £400 cash in hand – a total of £100,840; and
- the Charity had a net income of £6,410 this year.

There are no material uncertainties.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Government grants

The accrual model (FRS 102 24.5C-G) was applied in producing these accounts; therefore grants were recognised as either relating to revenue (over the period in which the Charity recognises the related costs for which the grant was intended to compensate) or relating to assets (over the expected useful life of the asset).

2 Analysis of income from charitable activities	2024	2023
	£	£
Tithes and offerings	46,140	38,378
Gifts, donations and pledges	4,149	9,549
Gift aid	5,175	6,083
Other contributions	8,640	8,837
Church: Worship	-	5,605
	<u>64,104</u>	<u>68,452</u>
By geographical market:		
UK	<u>64,104</u>	<u>68,452</u>

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2024

3 Staff costs	2024	2023
	£	£
Wages and salaries	21,812	21,600
Other pension costs	461	461
	<u>22,273</u>	<u>22,061</u>

No employees received emoluments (excluding employer pension costs) of more than £60,000.

Average number of employees during the year	2024	2023
Pastoral services	1	1

4 Role played by general volunteers

Volunteers played a vital role in the running of the Charity and their contribution helped the Charity achieve its objectives.

5 Tangible fixed assets

	Land and buildings	Plant and machinery	Total
	<i>At valuation</i>	<i>At cost</i>	<i>At valuation</i>
	£	£	£
Cost or valuation			
At 1 January 2024	750,000	25,000	775,000
At 31 December 2024	<u>750,000</u>	<u>25,000</u>	<u>775,000</u>
Depreciation			
At 1 January 2024	-	25,000	25,000
At 31 December 2024	<u>-</u>	<u>25,000</u>	<u>25,000</u>
Carrying amount			
At 31 December 2024	<u>750,000</u>	<u>-</u>	<u>750,000</u>
At 31 December 2023	<u>750,000</u>	<u>-</u>	<u>750,000</u>
		2024	2023
		£	£
Carrying amount of land and buildings on cost basis		<u>145,000</u>	<u>145,000</u>

The 1 freehold property held by the Charity was valued on an open market basis by Focus Commercial, estate agents in Slough, in March 2020 - for £800,000. In the opinion of the trustees, the valuation of the property at 31 December 2024 was £750,000.

The equivalent historical cost of the freehold property is understood to be £145,000.

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2024

6 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	1,650	1,500

7 Other reserves	2024	2023
Revaluation reserve	£	£
At 1 January	605,000	605,000
At 31 December	605,000	605,000

8 Funds	2024	2023
	£	£
At 1 January	237,780	228,645
Net income for the financial year	6,410	9,135
At 31 December	244,190	237,780

Reserves

		2024	2023
		£	£
<i>Restricted and unrestricted funds</i>			
At 1 January	<i>Unrestricted funds</i>	842,780	833,645
Net income for the financial year	<i>Unrestricted funds</i>	6,410	9,135
At 31 December	<i>Unrestricted funds</i>	849,190	842,780
	<i>Total funds carried forward</i>	849,190	842,780

Unrestricted funds are available for use at the discretion of the trustees, in order to further the charity's objectives.

9 Analysis of net assets between funds

	2024		2024	2023
	Unrestricted funds	Restricted funds	£	£
Fixed assets	750,000	-	750,000	750,000
Current assets	100,840	-	100,840	94,280
Current liabilities	(1,650)	-	(1,650)	(1,500)
	849,190	-	849,190	842,780

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2024

10 Related party transactions

The following payments were made to trustees during the financial year.

		£	
Overseer Anthony Thomas	<i>Trustee</i>	21,600	<i>Wages and salaries for pastoral services</i>
Overseer Anthony Thomas	<i>Trustee</i>	461	<i>Pensions</i>
Overseer Anthony Thomas	<i>Trustee</i>	770	<i>Reimbursement for Motor expenses</i>
		22,831	

No other trustees claimed expenses or had their expenses met by the Charity.

The legal authority under which the above payments were made was the Charity's governing document.

11 Presentation currency

The financial statements are presented in Sterling, rounded to the nearest pound (£).

12 Legal form of entity and country of incorporation

Faith Temple Church of God (Pentecostal) is an unincorporated charity, registered with the Charity Commission for England and Wales.

13 Principal place of business

The address of the charity's registered office is:

4 Hotham Road
Wimbledon
London
SW19 1BS

The address of the charity's principal place of business is:

47 Chalvey Road
Slough
Berkshire
SL1 2NY

Faith Temple Church of God (Pentecostal)
Detailed Statement of Financial Activities
also Income and Expenditure Account
for the year ended 31 December 2024

	Notes	2024 £	2023 £
Income from charitable activities	2		
Tithes and offerings		46,140	38,378
Gifts, donations and pledges		4,149	9,549
Gift aid		5,175	6,083
Other contributions		8,640	8,837
Church: Worship		-	5,605
		<u>64,104</u>	<u>68,452</u>
Expenditure on charitable activities			
Church: Worship		(4,446)	-
Church: Evangelism support		(33)	-
Church: Welfare and counselling		(753)	-
Gifts and donations		(988)	(3,539)
Catering and hospitality		(2,776)	(2,026)
Other direct costs		-	(1,700)
		<u>(8,996)</u>	<u>(7,265)</u>
Net operating income		55,108	61,187
Administrative expenses			
Support costs		(45,696)	(50,080)
Governance costs		(4,063)	(2,683)
Operating surplus		<u>5,349</u>	<u>8,424</u>
Interest receivable		1,061	711
Movement in funds: Surplus		<u>6,410</u>	<u>9,135</u>

**Faith Temple Church of God (Pentecostal)
Detailed Income and Expenditure Account
for the year ended 31 December 2024**

	2024	2023
	£	£
Income from charitable activities		
Tithes and offerings	46,140	38,378
Gifts, donations and pledges	4,149	9,549
Gift aid	5,175	6,083
Other contributions	8,640	8,837
Church: Worship	-	5,605
	<u>64,104</u>	<u>68,452</u>
Expenditure on charitable activities		
Church: Worship	4,446	-
Church: Evangelism support	33	-
Church: Welfare and counselling	753	-
Gifts and donations	988	3,539
Catering and hospitality	2,776	2,026
Other direct costs	-	1,700
	<u>8,996</u>	<u>7,265</u>
Administrative expenses		
<u>Support costs</u>		
Employee costs:		
Wages and salaries	21,812	21,600
Pensions	461	461
Honoraria: Wages and salaries	5,200	3,120
Travel and subsistence	4,691	2,808
Motor expenses	972	2,648
	<u>33,136</u>	<u>30,637</u>
Premises costs:		
Rates	542	163
Light and heat	3,135	5,245
Cleaning	-	110
	<u>3,677</u>	<u>5,518</u>
General administrative expenses:		
Telephone and internet	1,224	1,253
Postage	491	290
Stationery and printing	540	217
Subscriptions	-	832
Bank charges	-	16
Insurance	2,951	2,710
Equipment expensed	2,639	-
Software	688	409
Repairs and maintenance	350	2,699
Bad debts	-	2,000
Sundry expenses	-	3,499
	<u>8,883</u>	<u>13,925</u>
Support costs	<u>45,696</u>	<u>50,080</u>

**Faith Temple Church of God (Pentecostal)
Detailed Income and Expenditure Account
for the year ended 31 December 2024**

	2024	2023
	£	£
<u>Governance costs</u>		
Legal and professional costs:		
Independent examination fees	1,650	1,500
Accountancy fees	1,683	1,154
Consultancy fees	-	29
Advertising and PR	730	-
Governance costs	<u>4,063</u>	<u>2,683</u>
<i>Administrative expenses</i>	<u>49,759</u>	<u>52,763</u>

FAITH TEMPLE CHURCH OF GOD(PENTECOSTAL)

England & Wales - Charity number 1020761

Accounts

Registered number
1020761

Faith Temple Church of God (Pentecostal)

Report and Financial Statements

31 December 2023

Faith Temple Church of God (Pentecostal)
Report and accounts
Contents

	Page
Charity Information	1
Trustees' Report	2
Independent Examiner's Report	8
Statement of Financial Activities	9
Statement of Financial Position	10
Statement of Changes in Charitable Funds	11
Statement of Cash Flows	12
Notes to the Financial Statements	13
Detailed Statement of Financial Activities	19
Detailed Income and Expenditure Account	20

**Faith Temple Church of God (Pentecostal)
Charity Information**

Trustees

Overseer Ulric T. Thomas (Chairman) (retired October 2020)

Overseer Anthony Thomas (Chairman and Secretary)

Mr. Rayhill Dirwayi (Deacon)

Mrs. Ruth Young

Miss Veronica B. Bryan

Miss Valerie H. Castry

Mr. Emile Thomas (appointed June 2023)

Independent examiners

Jacksons Chartered Accountants

First Floor, Albion House

Albion Street

Hull

HU1 3TE

Registered office

4 Hotham Road

Wimbledon

London

SW19 1BS

Registered number

1020761

Governing document

Declaration of Trust dated 20 March 1991

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Trustees' Report
for the year ended 31 December 2023

The trustees present their report and financial statements for the Charity for the year ended 31 December 2023.

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Principal activities

The Charity's principal activity during the year continued to be providing Christian services and a place of worship at 47 Chalvey Road, Slough, Berkshire, SL1 2NJ.

Objectives and activities

The main objectives and activities of the Charity are:

- the worship of God, the instruction and edification of Christians;
- the church being opened to all members of the public for personal prayer;
- conducting pastoral work: visiting the sick and the bereaved;
- the care and Christian instruction of young people and children;
- the evangelisation of non-Christians;
- the relief of sickness and poverty;
- promoting the vision & mission of FT Church through activities for senior citizens; help to the homeless and those in poverty; and
- the advancement of the Christian faith generally.

Public benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives we have set. We exist to serve people in our community without discrimination. We strive to promote social welfare through the provision of facilities aimed at improving the social and physical wellbeing of those in our local community.

The Charity provides a safe working environment for visitors, members, workers and volunteers and any serious incidences are reported in accordance with our safeguarding policy. There were no serious incidents during the year ended 31 December 2023.

Fundraising

The Charity raises funds from the church congregation / church members in the form of donations as "tithes" and "offerings".

The Charity does not use the services of a professional fundraiser or commercial participator in the process of raising funds. Also, the Charity (or any person acting on its behalf) is not subject to any voluntary scheme for regulating fundraising, or voluntary standard for fundraising in respect of activities on behalf of the Charity.

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Trustees' Report
for the year ended 31 December 2023

The Charity (or any person acting on its behalf) has not received any complaints in regard to its fundraising activities.

Activities during the year

The following activities were carried out during the year:

- weekly worship services;
- weekly Bible Study and Sunday School sessions;
- women's fellowship conferences;
- youth fellowship conferences;
- ministry training and leadership seminars;
- regular homelessness outreach activities;
- donations to church members; and
- missions overseas.

A personal note from Overseer Anthony Thomas

Our vision for Faith Temple Church of God (Pentecostal) ("FT Church") continues to develop with a growing determination to model the love of Christ - bringing positive transformation in our community through our church ministry. We long for every man, woman, and child to both hear and see in action the good news message of God's great love and mercy in their personal lives.

FT Church is a thriving community of Christians. In whatever way people connect to the church, they are made to feel welcome and engaged, and it is our continued aim to encourage one another to be wholehearted disciples of Jesus. Ministries that were unable to function fully during the COVID lockdown season are once again beginning to thrive and with fresh vision; and the involvement of new people has brought about a fresh expectation of God's blessing upon the work of the ministry.

We do not want to forget those fathers, mothers, and pioneers that died as a result of the pandemic – they laboured hard for us to see a brighter day and future – we salute them highly! As a church, we are truly blessed with people who have and continue to give generously their time, support and finances.

Plans for the future

FT Church seeks to be an influence of good in our local community and beyond, as we live authentic lives as disciples of the Lord Jesus Christ. FT Church will continue to listen and respond to the call of God in the coming season. We recognise that it is God who builds His church as we surrender to His will both corporately and as individuals. Prayer remains central to our call and ministry along with a commitment to deepen relationships and connectedness as a body.

- We will work to encourage our children and young people, to support and care for our older generation.
- We will continue to focus on the three key areas of the vision as follows: to reach the lost, to restore the broken-hearted, and to refresh believers.
- We will continue to develop our worship ministry team and expressions of worship in the church.
- We will explore opportunities to support local and overseas missions with a view to be more actively involvement in missions and overseas ministry.
- We will equip our church congregation to become more fluent and confident to share their faith story with others and to be encouraged to reach out to those who have not yet found faith in Jesus.

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Trustees' Report
for the year ended 31 December 2023

In conclusion, though we are blessed to own our own church building, we are challenged with various constraints - not being able to offer the variety of community programmes we would like, for example - and therefore are in need of a bigger building.

Financial review

Principal sources of funding

The largest contribution to the Charity is from voluntary donations ("tithes and general offerings") by the Church's members.

Financial review

The Charity achieved a surplus of £9,135 for the financial year. At 31 December 2023, the Charity held total funds of £842,779 – that is, £94,279 cash at the bank and in hand, £750,000 in the value of fixed assets, less creditors of £1,500. This, in all, is considered to be an appropriate level of funds to enable the Charity to pursue its objectives.

Reserves policy

The trustees have a forecast of the level of free reserves, (that is, those funds not tied up in fixed assets) that the Charity will require to sustain its day-to-day obligations. Whilst our actual free reserves may prove sufficient, it is the trustees' view that it is prudent to maintain the forecasted level of reserves to allow for financial flexibility and stability in light of the Charity's dependence on voluntary donations.

Investment policy

The trustees have adopted a strong, socially-responsible investment policy for the reserves of the Charity. This policy, in tandem with the need to fulfil our statutory obligations, has the objective of investing in such a way that the principles of socially-responsible investment are promoted. A further factor is the need to have ready access to our reserves (as long-term funding cannot be guaranteed) so, for the current period, we have placed surplus funds in bank deposit and bank current accounts.

Risk management

The trustees actively review, on a regular basis, the major risks that the Charity faces in maintaining reserves at the levels detailed above; in addition to an annual review of the controls over key financial systems carried out through an internal audit process.

Internal control risks are minimised by authorisation procedures for all financial transactions; and policies and procedures are in place to ensure compliance with health and safety regulations by, and for, staff, volunteers and visitors.

The trustees have also examined other operational and business risks which the Charity faces and confirm that they have taken steps to mitigate any significant risks.

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Trustees' Report
for the year ended 31 December 2023

Structure, governance and management

Governing document

The Faith Temple Church of God (Pentecostal) is an unincorporated charitable organisation formed on 1 December 1989 and registered as a charity on 11 May 1993. The charity is governed by a Declaration of Trust dated 20 March 1991 which is supplemented by a Book of Discipline which is used for certain day-to-day procedures and activities.

Organisational structure

The General Conference is the supreme body of the Church. It is composed of the overseer and an equal number of ministerial and lay delegates.

The General Trustee Board has the supervision, in trust, of all property of the Church. At their regular meetings, the trustees agree the broad strategy and areas of activity for the Church, including consideration of allocation of funds, investment, reserves and risk management policies and performance.

Volunteers

There were 15 volunteers, excluding trustees, throughout the year who aided in the running of the Charity.

Volunteers aided in the following activities during the year:

- facilities management (incl. cleaning);
- IT;
- office administration and processing membership giving and general day-to-day activities i.e. answering call, reply to queries etc.;
- service planning and co-ordination;
- planning and project meetings;
- hospitality and ushering; and
- transportation of members and OAPs ("Old Age Pensioners" group) to and from church premises and other events.

Recruitment and appointment of trustees

The members of the General Trustee Board, which is the primary management body, are trustees for the purposes of charity law. New trustees may be appointed by a resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its place of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

There was 1 new/additional trustee recruited in the year to 31 December 2023.

Trustee induction and training

Many trustees are already familiar with the practical work of the Charity as they are also active members of the church as well as involved in other churches and organisations.

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Trustees' Report
for the year ended 31 December 2023

New trustees are encouraged to familiarise themselves with charity law, their responsibilities as trustees and with the Charity's rules and practices. These cover:

- the obligations of Trustee Board;
- the operational framework for the Charity;
- the current financial position and revenue generation; and
- future plans and objectives.

Trustees

The following persons served as trustees during the year:

Overseer Ulric T. Thomas (Chairman) (retired October 2020)
Overseer Anthony Thomas (Chairman and Secretary)
Mr. Rayhill Dirwayi (Deacon)
Mrs. Ruth Young
Miss Veronica B. Bryan
Miss Valerie H. Castry
Mr. Emile Thomas (appointed June 2023)

Trustees' responsibilities

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011 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 Charity and financial information included on the Charity's website as well as:

- a) to prepare financial statements which show a true and fair view;
- b) in preparing financial statements:
 - (i) to select suitable accounting policies and apply them on a consistent basis; and
 - (ii) to make judgements and estimates that are prudent and reasonable; as well as
- c) to keep proper accounting records.

Disclosure of information to independent examiners

Each person who was a trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the Charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the Charity's independent examiner is aware of that information.

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Trustees' Report
for the year ended 31 December 2023

This report was approved by the board on 14 October 2024 and signed on their behalf.

Overseer Anthony Thomas (Chairman and Secretary)
Trustee

Faith Temple Church of God (Pentecostal)
Independent Examiner's Report
to the members of Faith Temple Church of God (Pentecostal)

I report to the trustees on my examination of the accounts of the above charity ('the Charity') for the year ended 31 December 2023 which are set out in pages 9 to 21.

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 Charity'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.

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

Mark Jackson, BA FCA
(Senior Statutory Auditor)

for and on behalf of
Jacksions Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

14 October 2024

Faith Temple Church of God (Pentecostal)
Statement of Financial Activities
for the year ended 31 December 2023

	Notes	2023 £	2022 £
Income from charitable activities	2	68,452	84,847
Expenditure on charitable activities		(10,385)	(9,970)
Net operating income		<u>58,067</u>	<u>74,877</u>
Administrative expenses		(49,643)	(62,597)
Operating surplus		<u>8,424</u>	<u>12,280</u>
Interest receivable		711	52
Interest payable	5	-	(2,178)
Movement in funds: Net income		<u>9,135</u>	<u>10,154</u>

Reconciliation of funds

Net movement in funds	9,135	10,154
Total funds brought forward	833,644	823,490
Total funds carried forward	<u>842,779</u>	<u>833,644</u>

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Statement of Financial Position
as at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	6	750,000	750,000
Current assets			
Debtors	7	-	2,000
Cash on deposit		70,946	70,235
Cash at bank		22,447	12,629
Cash in hand		886	780
		94,279	85,644
Creditors: amounts falling due within one year			
	8	(1,500)	(2,000)
Net current assets		92,779	83,644
Net assets		842,779	833,644
Capital and reserves			
Other reserves	9	605,000	605,000
Unrestricted funds	10	237,779	228,644
Total equity		842,779	833,644

Overseer Anthony Thomas (Chairman and Secretary)
Trustee

Approved by the board on 14 October 2024 and signed on their behalf.

Faith Temple Church of God (Pentecostal)
Statement of Changes in Charitable Funds
for the year ended 31 December 2023

This schedule does not form part of the statutory accounts

	Income and Expenditure account £	Total £
At 1 January 2022	218,490	823,490
Surplus for the financial year	10,154	10,154
At 31 December 2022	<u>228,644</u>	<u>833,644</u>
At 1 January 2023	228,644	833,644
Surplus for the financial year	9,135	9,135
At 31 December 2023	<u>237,779</u>	<u>842,779</u>

Faith Temple Church of God (Pentecostal)
Statement of Cash Flows
for the year ended 31 December 2023

	Notes	2023 £	2022 £
Operating activities			
Profit for the financial year		9,135	10,154
Adjustments for:			
Interest receivable		(711)	(52)
Interest payable		-	2,178
Decrease in debtors		2,000	2,178
(Decrease)/increase in creditors		(500)	1,800
		9,924	16,258
Interest received		711	52
Interest paid		-	(2,178)
		10,635	14,132
Net cash generated			
Cash generated by operating activities		10,635	14,132
Net cash generated		10,635	14,132
Cash and cash equivalents at 1 January		83,644	69,512
Cash and cash equivalents at 31 December		94,279	83,644
Cash and cash equivalents comprise:			
Cash at bank		94,279	83,644

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2023

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Donated goods and services are recorded at their expected cost.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land.

Depreciation is not provided on freehold buildings because the residual value of the buildings at the end of their useful life is expected to be higher than its cost or valuation.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

The charity is exempt from taxation under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007).

Fund accounting: restricted and unrestricted funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2023

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The accounts have been prepared on the going concern basis, which assumes that the Charity will be in operational existence twelve months from the date of approval of these accounts. The trustees are satisfied that this basis is appropriate.

The facts that support the conclusion of going concern are:-

- on 31 December 2023, the Charity held £70,946 cash on deposit, £22,447 cash at bank, £886 cash in hand; and
- the Charity had a net income of £9,135 this year.

There are no material uncertainties.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Government grants

The accrual model (FRS 102 24.5C-G) was applied in producing these accounts; therefore grants were recognised as either relating to revenue (over the period in which the Charity recognises the related costs for which the grant was intended to compensate) or relating to assets (over the expected useful life of the asset).

2 Analysis of income from charitable activities	2023	2022
	£	£
Tithes and offerings	38,378	33,205
Gifts, donations and pledges	9,549	4,756
Gift aid	6,083	5,645
Other contributions	8,837	41,151
Church: Worship	5,605	-
Discounts allowed	-	90
	<u>68,452</u>	<u>84,847</u>
By geographical market:		
UK	<u>68,452</u>	<u>84,847</u>

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2023

3 Staff costs	2023	2022
	£	£
Wages and salaries	21,600	23,213
Other pension costs	461	550
	<u>22,061</u>	<u>23,763</u>

No employees received emoluments (excluding employer pension costs) of more than £60,000.

Average number of employees during the year	2023	2022
Pastoral services	1	1

4 Role played by general volunteers

Volunteers play a vital role in the running of the Charity and their

5 Interest payable	2023	2022
	£	£
Bank loans and overdrafts	<u>-</u>	<u>2,178</u>

6 Tangible fixed assets

	Land and buildings At cost £	Plant and machinery At cost £	Total £
Cost or valuation			
At 1 January 2023	750,000	62,500	812,500
At 31 December 2023	<u>750,000</u>	<u>62,500</u>	<u>812,500</u>
Depreciation			
At 1 January 2023	-	62,500	62,500
At 31 December 2023	<u>-</u>	<u>62,500</u>	<u>62,500</u>
Carrying amount			
At 31 December 2023	<u>750,000</u>	<u>-</u>	<u>750,000</u>
At 31 December 2022	<u>750,000</u>	<u>-</u>	<u>750,000</u>

The freehold property was informally valued by Focus Commercial, estate agents in Slough, in the region of £800,000 in March 2020. In the opinion of the trustees, the valuation of the property at 31 December 2021 was £750,000. The equivalent historical cost of the freehold property is understood to be £145,000.

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2023

7 Debtors		2023	2022
		£	£
Trade debtors		-	2,000
		<hr/>	<hr/>
8 Creditors: amounts falling due within one year		2023	2022
		£	£
Trade creditors		1,500	1,800
Other creditors		-	200
		<hr/>	<hr/>
		1,500	2,000
		<hr/>	<hr/>
9 Other reserves		2023	2022
Revaluation reserve		£	£
At 1 January		605,000	605,000
		<hr/>	<hr/>
At 31 December		605,000	605,000
		<hr/>	<hr/>
10 Funds		2023	2022
		£	£
At 1 January		228,644	218,490
Net income for the financial year		9,135	10,154
		<hr/>	<hr/>
At 31 December		237,779	228,644
		<hr/>	<hr/>
Reserves		2023	2022
<i>Restricted and unrestricted funds</i>		£	£
At 1 January	<i>Unrestricted funds</i>	833,644	823,490
Net income for the financial year	<i>Unrestricted funds</i>	9,135	10,154
At 31 December	<i>Unrestricted funds</i>	842,779	833,644
		<hr/>	<hr/>
	<i>Total funds carried forward</i>	842,779	833,644
		<hr/>	<hr/>

Unrestricted funds are available for use at the discretion of the trustees, in order to further the charity's objectives.

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2023

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	2023 £	2022 £
Fixed assets	750,000	-	750,000	750,000
Current assets	94,279	-	94,279	85,644
Current liabilities	(1,500)	-	(1,500)	(2,000)
	<u>842,779</u>	<u>-</u>	<u>842,779</u>	<u>833,644</u>

12 Related party transactions

The following payments were made to trustees during the financial year.

		£	
Overseer Anthony Thomas	<i>Trustee</i>	22,061	<i>Wages and salaries for pastoral services</i>
Overseer Anthony Thomas	<i>Trustee</i>	1,700	<i>Reimbursements for Other direct costs</i>
Overseer Anthony Thomas	<i>Trustee</i>	<u>690</u>	<i>Reimbursements for Travel and subsistence</i>
		24,451	

No other trustees claimed expenses or had their expenses met by the Charity.

The legal authority under which the above payments were made was the Charity's governing document.

13 Presentation currency

The financial statements are presented in Sterling, rounded to the nearest pound (£).

14 Legal form of entity and country of incorporation

Faith Temple Church of God (Pentecostal) is an unincorporated charity and registered with the Charity Commission for England and Wales.

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2023

15 Principal place of business

The address of the charity's registered office is:

4 Hotham Road
Wimbledon
London
SW19 1BS

The address of the charity's principal place of business is:

47 Chalvey Road
Slough
Berkshire
SL1 2NY

Faith Temple Church of God (Pentecostal)
Detailed Statement of Financial Activities
also Income and Expenditure Account
for the year ended 31 December 2023

	Notes	2023 £	2022 £
Income from charitable activities			
Tithes and offerings	2	38,378	33,205
Gifts, donations and pledges		9,549	4,756
Gift aid		6,083	5,645
Other contributions		8,837	41,151
Church: Worship		5,605	-
Discounts allowed		-	90
		<u>68,452</u>	<u>84,847</u>
Expenditure on charitable activities			
Church: Worship		-	(70)
Gifts and donations		(3,539)	(2,839)
Catering and hospitality		(2,026)	(1,011)
Other direct costs		(4,820)	(6,050)
		<u>(10,385)</u>	<u>(9,970)</u>
Net operating income		<u>58,067</u>	<u>74,877</u>
Administrative expenses			
Support costs		(46,960)	(57,562)
Governance costs		(2,683)	(5,035)
Operating surplus		<u>8,424</u>	<u>12,280</u>
Interest receivable		711	52
Interest payable		-	(2,178)
Movement in funds: Surplus		<u>9,135</u>	<u>10,154</u>

**Faith Temple Church of God (Pentecostal)
Detailed Income and Expenditure Account
for the year ended 31 December 2023**

	2023	2022
	£	£
Income from charitable activities		
Tithes and offerings	38,378	33,205
Gifts, donations and pledges	9,549	4,756
Gift aid	6,083	5,645
Other contributions	8,837	41,151
Church: Worship	5,605	-
Discounts allowed	-	90
	68,452	84,847
Expenditure on charitable activities		
Church: Worship	-	70
Gifts and donations	3,539	2,839
Catering and hospitality	2,026	1,011
Other direct costs	4,820	6,050
	10,385	9,970
Administrative expenses		
<u>Support costs</u>		
Employee costs:		
Wages and salaries	21,600	23,213
Pensions	461	550
Staff training and welfare	-	1,100
Travel and subsistence	2,808	335
Motor expenses	2,648	4,052
	27,517	29,250
Premises costs:		
Rates	163	60
Light and heat	5,245	8,953
Cleaning	110	30
	5,518	9,043
General administrative expenses:		
Telephone and internet	1,253	1,887
Postage	290	39
Stationery and printing	217	3,574
Subscriptions	832	692
Bank charges	16	57
Insurance	2,710	2,631
Software	409	530
Repairs and maintenance	2,699	9,115
Bad debts	2,000	-
Sundry expenses	3,499	744
	13,925	19,269
	46,960	57,562

**Faith Temple Church of God (Pentecostal)
Detailed Income and Expenditure Account
for the year ended 31 December 2023**

	2023	2022
	£	£
<u>Governance costs</u>		
Legal and professional costs:		
Independent examination fees	1,500	3,558
Accountancy fees	1,154	1,332
Consultancy fees	29	-
Advertising and PR	-	145
Governance costs	<u>2,683</u>	<u>5,035</u>
<i>Administrative expenses</i>	<u>49,643</u>	<u>62,597</u>

FAITH TEMPLE CHURCH OF GOD(PENTECOSTAL)

England & Wales - Charity number 1020761

Accounts

Registered number
1020761

Faith Temple Church of God (Pentecostal)

Report and Financial Statements

31 December 2022

**Faith Temple Church of God (Pentecostal)
Report and accounts
Contents**

	Page
Charity Information	1
Trustees' Report	2
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Position	8
Statement of Changes in Charitable Funds	9
Statement of Cash Flows	10
Notes to the Financial Statements	11
Detailed Statement of Financial Activities	17
Detailed Income and Expenditure Account	18

**Faith Temple Church of God (Pentecostal)
Charity Information**

Trustees

Overseer Ulric T. Thomas (Chairman) (retired October 2020)

Overseer Anthony Thomas (Chairman and Secretary)

Mr Rayhill Dirwayi (Deacon)

Mrs Ruth Young

Miss Veronica B. Bryan

Miss Valerie H. Castry

Independent examiners

Jacksons Chartered Accountants

First Floor, Albion House

Albion Street

Hull

HU1 3TE

Registered office

23 Ellison Gardens

Southall

Middlesex

UB2 4EW

Registered number

1020761

Governing document

Declaration of Trust dated 20 March 1991

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Trustees' Report
for the year ended 31 December 2022

The trustees present their report and financial statement for the Charity for the year ended 31 December 2022.

Principal activities

The Charity's principal activity during the year continued to be providing Christian services and a place of worship at 47 Chalvey Road, Slough, Berkshire, SL1 2NY.

Objectives and activities

The main objectives and activities of the charity are:

- the worship of God, the instruction and edification of Christians;
- the care and Christian instruction of young people and children;
- the evangelisation of non-Christians;
- the relief of sickness and poverty; and
- the advancement of the Christian faith generally.

Public benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. We exist to serve people in our community without discrimination. We strive to promote social welfare through the provision of facilities aimed at improving the social and physical wellbeing of those in our local community.

Activities during the year

The following activities took place during the year:

- worship services;
- prayer and Bible study/training;
- Sunday School for youth;
- church social events and fun day;
- ladies and Old Age Pensioners (OAP) group;
- local ecumenical meetings with local groups; and
- annual church conventions and leadership training (as appropriate).

Financial review

Principal sources of funding

The largest contributions to the Church are from tithes and voluntary general offerings given by the local congregation.

Financial review

The Charity achieved a surplus of £10,355 for the financial year. At 31 December 2022, the Charity held total funds of £833,845; £82,865 of which was cash at the bank and in hand. (The rest is the value of fixed assets, £750,000 less creditors of £1,800.) This, in all, is considered to be an appropriate level of funds to enable the Charity to pursue its objectives.

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Trustees' Report
for the year ended 31 December 2022

Reserves policy

The trustees have a forecast of the level of free reserves, (that is, those funds not tied up in fixed assets) that the Charity will require to sustain its day-to-day obligations. Whilst our actual free reserves may prove sufficient, it is the trustees' view that it is prudent to maintain the forecasted level of reserves to allow for financial flexibility.

Investment policy

The trustees have adopted a strong socially responsible investment policy for the reserves of the Charity. This policy, in tandem with the need to fulfil our statutory obligations, has the objective of investing in such a way that the principles of socially responsible investment are promoted. A further factor is the need to have ready access to our reserves, as long-term funding cannot be guaranteed, so for the current period, we have placed surplus funds in deposit accounts.

Risk management

The trustees actively review, on a regular basis, the major risks that the Charity faces in maintaining reserves at the levels stated above, in addition to an annual review of the controls over key financial systems carried out through an internal audit process.

Internal control risks are minimised by authorisation procedures for all financial transactions. Policies and procedures are in place to ensure compliance with health and safety regulations and this being for staff, volunteers and visitors.

Structure, governance and management

Governing document

The Faith Temple Church of God (Pentecostal) is an unincorporated charitable organisation formed on 1 December 1989 and registered as a charity on 11 May 1993. The charity is governed by a Declaration of Trust dated 20 March 1991 which is supplemented by a Book of Discipline which is used for certain day-to-day procedures and activities.

Organisational structure

The General Conference is the supreme body of the Church. It is composed of the overseer and an equal number of ministerial and lay delegates.

The General Trustee Board has the supervision, in trust, of all property of the Church. At their regular meetings, the trustees agree the broad strategy and areas of activity for the Church, including consideration of allocation of funds, investment, reserves and risk management policies and performance.

Volunteers

There was an average of 15 volunteers throughout the year who aided in the running of the Charity.

The following activities took place during the year:

- facilities management (incl. cleaning);
- IT;
- office administration and processing membership giving and general day-to-day activities i.e. answering call, reply to queries etc.;
- service planning and co-ordination;

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Trustees' Report
for the year ended 31 December 2022

- business, planning and project meetings;
- hospitality and ushering; and
- transportation of members and OAPs to and from church premises and other events.

Remuneration policy

Presently there is no formal remuneration policy in place; this will be a 2023 objective/goal of the Trustees.

Recruitment and appointment of trustees

The members of the General Trustee Board, which is the primary management body, are trustees for the purposes of charity law. New trustees may be appointed by a resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its place of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

There were no new or additional trustees recruited in the year to 31 December 2022.

Trustee induction and training

Many trustees are already familiar with the practical work of the charity being active members of the Church and from being involved in other Churches and organisations.

New trustees are encouraged to familiarise themselves with charity law, their responsibilities as trustees and with Church rules and practices.

Trustees

The following persons served as trustees during the year:

Overseer Ulric T. Thomas (Chairman) (retired October 2020)
Overseer Anthony Thomas (Chairman and Secretary)
Mr Rayhill Dirwayi (Deacon)
Mrs Ruth Young
Miss Veronica B. Bryan
Miss Valerie H. Castry

Trustees' responsibilities

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011 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.

Faith Temple Church of God (Pentecostal)
Registered charity number: 1020761
Trustees' Report
for the year ended 31 December 2022

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website as well as:

- a) to prepare financial statements which show a true and fair view;
- b) in preparing financial statements:
 - (i) to select suitable accounting policies and apply them on a consistent basis; and
 - (ii) to make judgements and estimates that are prudent and reasonable; as well as
- c) to keep proper accounting records.

Disclosure of information to independent examiners

Each person who was a trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the Charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the Charity's independent examiner is aware of that information.

This report was approved by the board on 23 October 2023 and signed on its behalf.


Anthony Thomas (Oct 26, 2023 10:22 GMT+1)

Overseer Anthony Thomas (Chairman and Secretary)
Trustee

**Faith Temple Church of God (Pentecostal)
Independent Examiner's Report
to the members of Faith Temple Church of God (Pentecostal)**

I report to the trustees on my examination of the accounts of the above charity ('the Charity') for the year ended 31 December 2022 which are set out in pages 1 to 18.

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 Charity'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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

Mark Jackson, BA FCA
(Senior Statutory Auditor)

for and on behalf of
Jacksons Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

23 October 2023

Faith Temple Church of God (Pentecostal)
Statement of Financial Activities
for the year ended 31 December 2022

	Notes	2022 £	2021 £
Income from charitable activities	2	85,048	55,117
Expenditure on charitable activities		(9,970)	(16,604)
Net operating income		<u>75,078</u>	<u>38,513</u>
Administrative expenses		(62,597)	(23,385)
Operating surplus		<u>12,481</u>	<u>15,128</u>
Interest receivable		52	4
Interest payable	5	(2,178)	-
Movement in funds: Net income		<u>10,355</u>	<u>15,132</u>

Reconciliation of funds

Net movement in funds	10,355	15,132
Transferred from revaluation reserve	-	(666,014)
Total funds brought forward	823,490	1,474,372
Total funds carried forward	<u>833,845</u>	<u>823,490</u>

Faith Temple Church of God (Pentecostal)
Statement of Financial Position
as at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	6	750,000	750,000
Current assets			
Debtors	7	2,000	4,178
Cash on deposit		70,235	45,511
Cash at bank		12,630	23,576
Cash in hand		780	225
		85,645	73,490
Creditors: amounts falling due within one year			
	8	(1,800)	-
Net current assets		83,845	73,490
Net assets		833,845	823,490
Capital and reserves			
Other reserves	9	605,000	605,000
Unrestricted funds	10	228,845	218,490
Total equity		833,845	823,490

Anthony Thomas

Anthony Thomas (Oct 26, 2023 10:22 GMT+1)

Overseer Anthony Thomas (Chairman and Secretary)
Trustee

Approved by the board on 23 October 2023

Faith Temple Church of God (Pentecostal)
Statement of Changes in Charitable Funds
for the year ended 31 December 2022

This schedule does not form part of the statutory accounts

	Other reserves	Income and Expenditure account	Total
	£	£	£
At 1 January 2021	1,271,014	203,358	1,474,372
Surplus for the financial year	-	15,132	15,132
Deficit on revaluation of land and buildings	(666,014)	-	(666,014)
Other comprehensive income for the financial year	(666,014)	-	(666,014)
Total comprehensive income for the financial year	(666,014)	15,132	(650,882)
At 31 December 2021	<u>605,000</u>	<u>218,490</u>	<u>823,490</u>
At 1 January 2022	605,000	218,490	823,490
Surplus for the financial year	-	10,355	10,355
At 31 December 2022	<u>605,000</u>	<u>228,845</u>	<u>833,845</u>

Faith Temple Church of God (Pentecostal)
Statement of Cash Flows
for the year ended 31 December 2022

	Notes	2022 £	2021 £
Operating activities			
Profit for the financial year		10,355	15,132
Adjustments for:			
Interest receivable		(52)	(4)
Interest payable		2,178	-
Decrease/(increase) in debtors		2,178	(2,000)
Increase in creditors		1,800	-
		<u>16,459</u>	<u>13,128</u>
Interest received		52	4
Interest paid		(2,178)	-
		<u>14,333</u>	<u>13,132</u>
Cash generated by operating activities		<u>14,333</u>	<u>13,132</u>
Financing activities			
Repayment of loans		-	(2,178)
		<u>-</u>	<u>(2,178)</u>
Cash used in financing activities		<u>-</u>	<u>(2,178)</u>
Net cash generated			
Cash generated by operating activities		14,333	13,132
Cash used in financing activities		-	(2,178)
		<u>14,333</u>	<u>10,954</u>
Net cash generated		<u>14,333</u>	<u>10,954</u>
Cash and cash equivalents at 1 January		69,312	58,358
Cash and cash equivalents at 31 December		<u>83,645</u>	<u>69,312</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>83,645</u>	<u>69,312</u>

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2022

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land.

Depreciation is not provided on freehold buildings because the residual value of the buildings at the end of their useful life is expected to be higher than its cost or valuation.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

The charity is exempt from taxation under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007).

Fund accounting: restricted and unrestricted funds

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 within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2022

Going concern

The accounts have been prepared on the going concern basis, which implies that the Trustees believe the Charity will be in operational existence twelve months from the date of approval of these accounts.

There are no material uncertainties.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Government grants

The accrual model (FRS 102 24.5C-G) was applied in producing these accounts; therefore grants were recognised as either relating to revenue (over the period in which the Charity recognises the related costs for which the grant was intended to compensate) or relating to assets (over the expected useful life of the asset).

2 Analysis of income from charitable activities	2022	2021
	£	£
Tithes and offerings	33,205	37,446
Gifts, donations and pledges	4,756	9,986
Gift aid	5,645	-
Other contributions	41,352	7,685
Discounts allowed	90	-
	<u>85,048</u>	<u>55,117</u>
By geographical market:		
UK	<u>85,048</u>	<u>55,117</u>
3 Staff costs	2022	2021
	£	£
Wages and salaries	18,202	6,192
Social security costs	5,011	(603)
Other pension costs	550	(102)
	<u>23,763</u>	<u>5,487</u>

No employees received emoluments (excluding employer pension costs) of more than £60,000.

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2022

Average number of employees during the year	Number	Number
Pastoral services	1	1

4 Role played by general volunteers

Volunteers play a vital role in the running of the Charity and their contribution helps achieve the Charity its objectives.

5 Interest payable	2022	2021
	£	£
Bank loans and overdrafts	2,178	-

6 Tangible fixed assets

	Land and buildings	Plant and machinery	Total
	<i>At cost</i>	<i>At cost</i>	
	£	£	£
Cost or valuation			
At 1 January 2022	750,000	62,500	812,500
At 31 December 2022	<u>750,000</u>	<u>62,500</u>	<u>812,500</u>
Depreciation			
At 1 January 2022	-	62,500	62,500
At 31 December 2022	<u>-</u>	<u>62,500</u>	<u>62,500</u>
Carrying amount			
At 31 December 2022	<u>750,000</u>	<u>-</u>	<u>750,000</u>
At 31 December 2021	<u>750,000</u>	<u>-</u>	<u>750,000</u>

The freehold property was informally valued by Focus Commercial, estate agents in Slough, in the region of £800,000 in March 2020. In the opinion of the trustees, the valuation of the property at 31 December 2021 was £750,000. The equivalent historical cost of the freehold property is understood to be £145,000.

7 Debtors	2022	2021
	£	£
Trade debtors	2,000	2,000
Other debtors	-	2,178
	<u>2,000</u>	<u>4,178</u>

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2022

8 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	1,800	-

9 Other reserves	2022	2021
Revaluation reserve	£	£
At 1 January	605,000	1,271,014
Loss on revaluation of land and buildings	-	(666,014)
At 31 December	605,000	605,000

The freehold property was informally valued by Focus Commercial, estate agents in Slough, in the region of £800,000 in March 2020. In the opinion of the trustees, the valuation of the property at 31 December 2021 was £750,000. The equivalent historical cost of the freehold property is understood to be £145,000.

10 Funds	2022	2021
	£	£
At 1 January	218,490	203,358
Net income for the financial year	10,355	15,132
At 31 December	228,845	218,490

Reserves

		2022	2021
		£	£
<i>Restricted and unrestricted funds</i>			
At 1 January	<i>Unrestricted funds</i>	823,490	808,358
Net income for the financial year	<i>Unrestricted funds</i>	10,355	15,132
At 31 December	<i>Unrestricted funds</i>	833,845	823,490
	<i>Total funds carried forward</i>	833,845	823,490

Unrestricted funds are available for use at the discretion of the trustees, in order to further the charity's objectives.

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2022

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	2022 £	2021 £
Fixed assets	750,000	-	750,000	750,000
Current assets	85,645	-	85,645	73,490
Current liabilities	(1,800)	-	(1,800)	-
	<u>833,845</u>	<u>-</u>	<u>833,845</u>	<u>823,490</u>

12 Related party transactions

The following payments were made to trustees during the financial year.

		£	
Overseer Anthony Thomas (Chai	<i>Trustee</i>	23,763	<i>Wages and salaries for pastoral services</i>
Overseer Anthony Thomas (Chai	<i>Trustee</i>	<u>2,150</u>	<i>Reimbursements</i>
		25,913	

No other trustees claimed expenses or had their expenses met by the Charity.

The legal authority under which the above payments were made was the Charity's governing document.

13 Presentation currency

The financial statements are presented in Sterling, rounded to the nearest pound (£).

14 Legal form of entity and country of incorporation

Faith Temple Church of God (Pentecostal) is an unincorporated charity and registered with the Charity Commission for England and Wales.

15 Principal place of business

The address of the charity's registered office is:

23 Ellison Gardens
 Southall
 Middlesex
 UB2 4EW

Faith Temple Church of God (Pentecostal)
Notes to the Financial Statements
for the year ended 31 December 2022

The address of the charity's principal place of business is:

47 Chalvey Road
Slough
Berkshire
SL1 2NY

Faith Temple Church of God (Pentecostal)
Detailed Statement of Financial Activities
also Income and Expenditure Account
for the year ended 31 December 2022

	Notes	2022 £	2021 £
Income from charitable activities			
Tithes and offerings	2	33,205	37,446
Gifts, donations and pledges		4,756	9,986
Gift aid		5,645	-
Other contributions		41,352	7,685
Discounts allowed		90	-
		85,048	55,117
Expenditure on charitable activities			
Church: Worship		(70)	(935)
Gifts and donations		(2,839)	(1,386)
Catering and hospitality		(1,011)	(418)
Other direct costs		(6,050)	(13,865)
		(9,970)	(16,604)
Net operating income		75,078	38,513
Support costs		(57,562)	(22,015)
Governance costs		(5,035)	(1,370)
Operating surplus		12,481	15,128
Interest receivable		52	4
Interest payable		(2,178)	-
Movement in funds: Surplus		10,355	15,132

**Faith Temple Church of God (Pentecostal)
Detailed Income and Expenditure Account
for the year ended 31 December 2022**

	2022	2021
	£	£
Income from charitable activities		
Tithes and offerings	33,205	37,446
Gifts, donations and pledges	4,756	9,986
Gift aid	5,645	-
Other contributions	41,352	7,685
Discounts allowed	90	-
	<u>85,048</u>	<u>55,117</u>
Expenditure on charitable activities		
Church: Worship	70	935
Gifts and donations	2,839	1,386
Catering and hospitality	1,011	418
Other direct costs	6,050	13,865
	<u>9,970</u>	<u>16,604</u>
Administrative expenses		
<u>Support costs</u>		
Employee costs:		
Wages and salaries	18,202	6,192
Pensions	550	(102)
Employer's NI	5,011	(603)
Staff training and welfare	1,100	300
Travel and subsistence	335	250
Motor expenses	4,052	1,338
	<u>29,250</u>	<u>7,375</u>
Premises costs:		
Rates	60	1,188
Light and heat	8,953	2,393
Cleaning	30	454
	<u>9,043</u>	<u>4,035</u>
General administrative expenses:		
Telephone and internet	1,887	1,347
Postage	39	142
Stationery and printing	3,574	321
Subscriptions	692	548
Bank charges	57	9
Insurance	2,631	3,057
Software	530	50
Repairs and maintenance	9,115	4,043
Sundry expenses	744	1,088
	<u>19,269</u>	<u>10,605</u>
	<u>57,562</u>	<u>22,015</u>
<u>Support costs</u>		
<u>Governance costs</u>		
Legal and professional costs:		
Independent examination fees	3,558	-
Accountancy fees	1,332	1,348
Advertising and PR	145	22
	<u>5,035</u>	<u>1,370</u>
<i>Administrative expenses</i>	<u>62,597</u>	<u>23,385</u>

FAITH TEMPLE CHURCH OF GOD(PENTECOSTAL)

England & Wales - Charity number 1020761

Accounts

Faith Temple Church of God Pentecostal

**Trustees' Report & Accounts
31 December 2021**



Faith Temple Church of God
Our Church, Your Church

Index

Legal and Administrative Details	1
Trustees' Report	2
Independent Examiners' Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8



FAITH TEMPLE

FAITH TEMPLE CHURCH OF GOD (PENTECOSTAL)

REPORT OF THE TRUSTEES

For the year ended 31 December 2021

The trustees submit their report and the accounts for the year ended 31 December 2021.

Structure, governance and management

Governing document

The Faith Temple Church of God (Pentecostal) is an unincorporated charitable organisation formed on 1st December 1989 and registered as a charity on 11th May 1993. The charity is governed by a Declaration of Trust dated 20th March 1991 which is supplemented by a Book of Discipline which is used for certain day-to-day procedures and activities

Recruitment and appointment of trustees

The members of the General Trustee Board, which is the primary management body, are trustees for the purposes of charity law. New trustees may be appointed by a resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its place of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

Trustee induction and training

Many trustees are already familiar with the practical work of the charity being active members of the Church and from being involved in other Churches and organisations.

New trustees are encouraged to familiarise themselves with charity law, their responsibilities as trustees and with Church rules and practices.

Organisational structure

The General Conference is the supreme body of the Church. It is composed of the overseer and an equal number of ministerial and lay delegates

The General Trustee Board has the supervision, in trust, of all property of the Church. At their regular meetings, the trustees agree the broad strategy and areas of activity for the Church, including consideration of allocation of funds, investment, reserves and risk management policies and performance.



FAITH TEMPLE CHURCH OF GOD (PENTECOSTAL)

REPORT OF THE TRUSTEES

For the year ended 31 December 2021

Risk management

The trustees actively review, on a regular basis, the major risks that the charity faces and consider that maintaining our free reserves at the levels stated above, combined with our annual review of the controls over key financial systems carried out through an internal audit process, will provide sufficient resources in the event of adverse conditions.

The principal risks to the charity have been its dependence on voluntary income and its need to safeguard and maintain its land and property portfolio. These matters are reviewed by the trustees at their regular meetings and by members at the annual general meeting.

The trustees have also examined other operational and business risks which we face and confirm that they have taken steps to mitigate the significant risks.

Objectives and activities

The principal objectives and activities of the charity are:

- the worship of God, the instruction and edification of Christians
- the care and Christian instruction of young people and children
- the evangelisation of non-Christians
- the relief of sickness and poverty
- the advancement of the Christian faith generally

During the year our activities were severely curtailed by the pandemic.

Financial review

Principal funding sources

The largest contributions to the Church are from tithes and voluntary general offerings given by the local congregation.



Reserves policy

The trustees have forecast the level of free reserves, (that is, those funds not tied up in fixed assets); the charity will require to sustain its pastoral and evangelical obligations. The trustees consider that the most appropriate level of free reserves at 31 December 2021 would be £55,000, (about our usual average income), increasing to £60,000 at 31 December 2022 to reflect anticipated commitments. Whilst our actual free reserves may prove sufficient, it is the trustees' view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility in the light of the charity's dependence on freewill offerings.

Investment policy

The trustees have adopted a strong socially responsible investment policy for the reserves of the charity. This policy, in tandem with the need to fulfil our statutory obligations, has the objective of investing in such a way that the principles of socially responsible investment are promoted. A further factor is the need to have ready access to our reserves, as long-term funding cannot be guaranteed, so for the current period, we have placed surplus funds on short-term deposits.

FAITH TEMPLE CHURCH OF GOD (PENTECOSTAL)

REPORT OF THE TRUSTEES

For the year ended 31 December 2021

Statement of trustees' responsibilities in respect of the accounts

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011 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 Charity and financial information included on the Charity's website.

Public benefit

In planning our activities this year we worked in accordance with the Charity Commissions guidance on public benefit. We exist to serve all areas of our community which includes all age groups without discrimination and is without distinctions of sex, political or religious beliefs. We strive to promote social welfare and cohesion through the provision of pastoral services and cultural events so improving the social and physical wellbeing of our local community.

Our work (pandemic permitting) normally includes:

- Providing regular public worship open to all
- Providing sacred space for personal prayer and contemplation
- Conducting pastoral work including visiting the sick and the bereaved
- Teaching Christianity through sermons, courses and small groups
- Counselling, fellowship or 'one-to-one' talks
- Missions within our local area.

By order of the board of trustees dated 29 October 2022

Reverend Anthony Thomas
Executive secretary



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FAITH TEMPLE CHURCH OF GOD (PENTECOSTAL)

I report on the accounts of the charity for the year ended 31 December 2021, which are set out on pages 6 to 11.

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 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a 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 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 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 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

Fazers
Independent examiners
Hull, HU16 5PS

29 October 2022

FAITH TEMPLE CHURCH OF GOD PENTECOSTAL STATEMENT OF FINANCIAL ACTIVITIES

[incorporating income and expenditure account]

For the year ended 31 December 2021

<i>Continuing activities</i>	Notes	2021 £	2020 £
Incoming resources			
General offerings	8,153	16,300	16,300
Tithes	37,446	26,107	26,107
Gift aid	-	7,154	7,154
Church events	3,846	-	-
Other incoming resources	5,672	3,111	3,111
		55,117	52,672
Other incoming resources			
Interest receivable		4	38
		55,121	52,710
Resources expended			
	3		
Direct charitable expenditure:	35,963	40,686	40,686
Governance costs	4,026	3,444	3,444
		39,989	44,130
Net incoming resources for the year		15,132	8,580
Fund balances brought forward		1,474,372	1,465,792
Fund balances carried forward		1,489,504	1,474,372

There are no designated or restricted funds associated with the charity

FAITH TEMPLE CHURCH OF GOD PENTECOSTAL BALANCE SHEET

As at 31 December 2021

	Notes	2021 £		2020 £
Fixed assets				
Tangible fixed assets	4	750,000		1,416,014
Current assets				
Cash at bank and in hand		69,312		54,180
Loans to church members		2,000		2,000
Prepaid and accrued income		2,178		2,178
		73,490		58,358
Creditors				
Amounts falling due within one year				
Other creditors		-		-
		73,490		58,358
Net current assets		73,490		58,358
Total liabilities less total assets		823,490		1,474,372
Funds				
Other charitable funds	5	823,490		1,474,372
		823,490		1,474,372

These accounts were approved by the Board of Trustees on 29 October 2022

Trustee

FAITH TEMPLE CHURCH OF GOD PENTECOSTAL NOTES TO THE ACCOUNTS For the year ended 31 December 2021

1. Principal accounting policies

The financial statements have been prepared in accordance with the Charities (Accounts and Reports) regulations, the Statement of Recommended Practice, Accounting and Reporting by Charities 2005 and with the applicable accounting standards.

b) Fixed assets and depreciation

Tangible fixed assets are stated at cost less, where applicable, amounts written off on a reducing balance basis.

Freehold properties are maintained by a programme of repair and refurbishment to ensure that the overall residual values of these properties will not fall below cost. In the opinion of the directors, a depreciation charge is not appropriate.

c) Income

The major sources of income are from donations, offerings and deeds of covenant. All non-investment income is shown gross and is accounted for when received by the charity.

d) Taxation

The charity has received charitable exemption under Section 505 of the Income and Corporation taxes Act 1988.

e) Hire purchase and leasing commitments

Assets obtained under hire purchase or finance leases are capitalised in the balance sheet and depreciated over their estimated useful lives or, in the case of a lease, the lease term, if shorter.

2. Constitution

Faith Temple Church of God Pentecostal is a charitable unincorporated body which was registered with the Charity Commission for England and Wales on 11th May 1993.

FAITH TEMPLE CHURCH OF GOD PENTECOSTAL NOTES TO THE ACCOUNTS

For the year ended 31 December 2021

3. Resources expended

	Direct charitable	Governance	2021 Total	2020
	£	£	£	£
Staff				
Pastor's expenses/honoraria	475	25	500	300
Training	285	15	300	135
Staff costs and expenses	18,431	970	19,401	19,690
	19,191	1,010	20,201	20,125
Office				
Cleaning and domestic	432	22	454	487
Rates and water	1,129	59	1,188	3,204
Repairs and renewals	42	2	44	2,658
Telephone and IT	1,328	69	1,397	1,769
Insurance	2,905	152	3,057	1,617
Light and heat	2,274	119	2,393	4,636
Postage and stationery	440	23	463	1,039
Motor and transport	1,272	66	1,338	2,636
Travel and conferences	1,153	60	1,213	510
Sundry	-	1,096	1,096	797
	10,975	1,668	12,643	19,353
Professional and financial				
Accountancy and bookkeeping	-	1,348	1,348	720
	-	1,348	1,348	720
Gifts and donations				
Gifts and donations	1,386	-	1,386	642
	1,386	-	1,386	642
Church				
Ministry	4,179	-	4,179	1,078
General church expenses	86	-	86	150
Weddings and funerals	-	-	-	1,700
Refreshments	124	-	124	362
	4,411	-	4,411	3,290
	35,963	4,026	39,989	44,130

FAITH TEMPLE CHURCH OF GOD PENTECOSTAL NOTES TO THE ACCOUNTS

For the year ended 31 December 2021

4. Fixed assets	Land and buildings £	Fixtures and fittings £	Church organ £	Total £
Brought forward	1,416,014	37,500	25,000	1,478,514
Revaluations in year	(666,014)	-	-	(666,014)
	<hr/>	<hr/>	<hr/>	<hr/>
As at 31 December 2021	750,000	37,500	25,000	812,500
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
Brought forward	-	37,500	25,000	62,500
Charged in the year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
As at 31 December 2021	-	37,500	25,000	62,500
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
As at 31 December 2021	750,000	-	-	750,000
	<hr/>	<hr/>	<hr/>	<hr/>
As at 31 December 2020	750,000	-	-	750,000
	<hr/>	<hr/>	<hr/>	<hr/>

The freehold property was informally valued by Focus Commercial , estate agents in Slough, in the region of £800,000 in March 2020. In the opinion of the trustees, the current valuation of the property at the year-end was £750,000.

The equivalent historical cost of the freehold property is understood to be £145,000.

**FAITH TEMPLE CHURCH OF GOD PENTECOSTAL
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021**

5. Reserves

	Other funds	Total
	£	£
As at 31 December 2020	1,474,372	1,474,372
Revaluations in year	(666,014)	(666,014)
Net incoming resources for the year	15,132	15,132
	<u>823,490</u>	<u>823,490</u>
As at 31 December 2021	<u>823,490</u>	<u>823,490</u>

6. Constituent churches

The individual churches in network connection with Faith Temple Church Of God (Pentecostal) are:

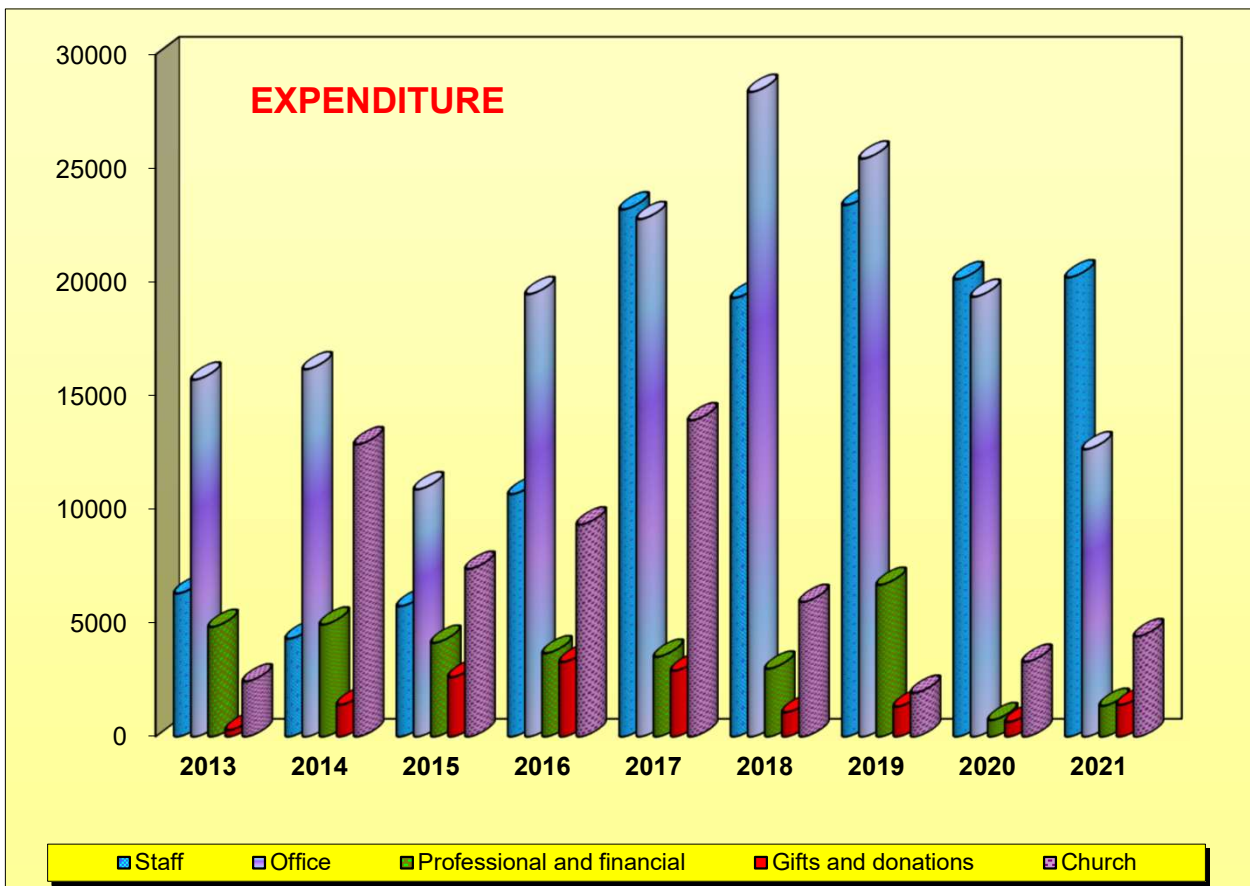
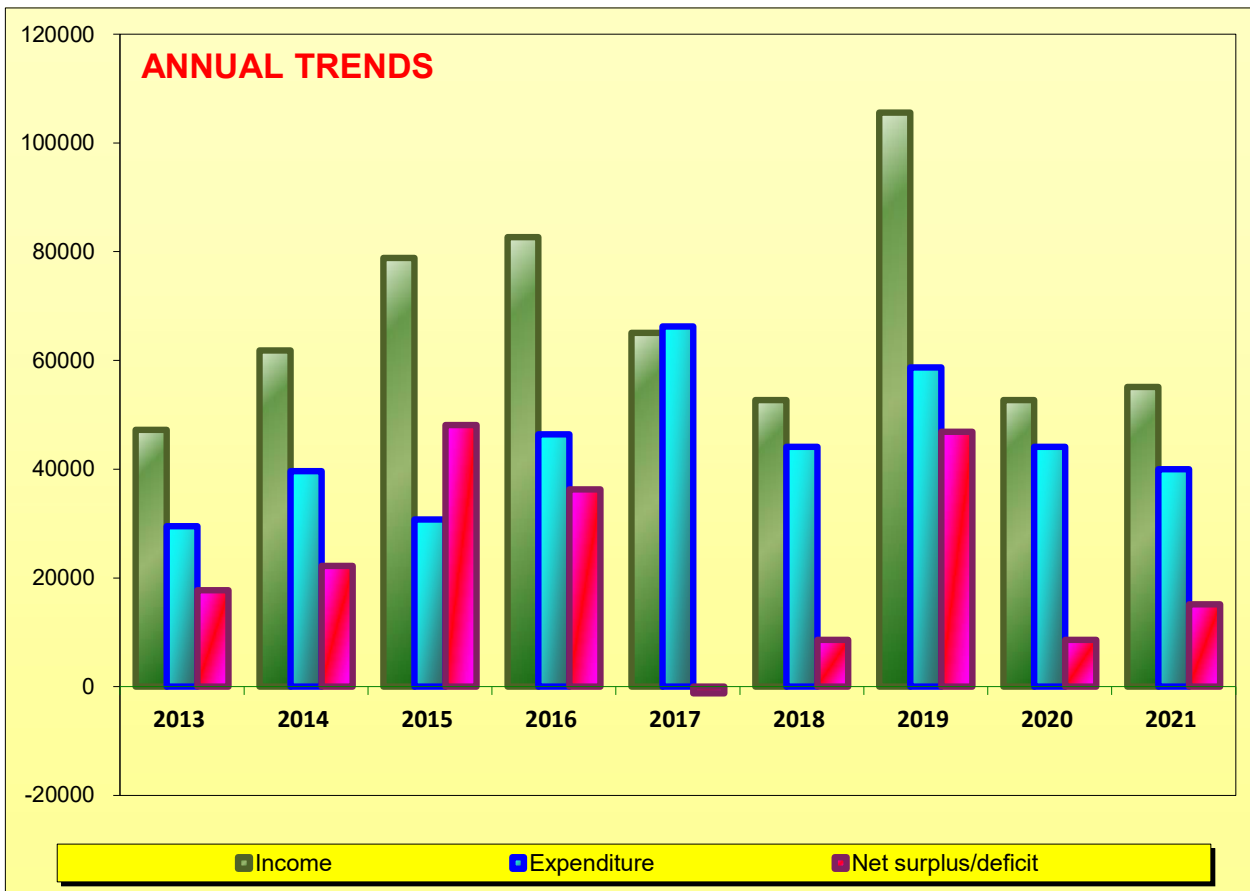
- Faith Temple Church of God, White City, Shepherd Bush, West London
- Faith Temple Church of God, Harrow, West London
- Faith Temple Church of God, Neasden North, West London

These accounts do not include any figures for these churches, which report separately to their members.

FAITH TEMPLE

GRAPH SUMMARIES

For the year ended 31 December 2021



FAITH TEMPLE CHURCH OF GOD(PENTECOSTAL)

England & Wales - Charity number 1020761

Accounts

Faith Temple Church of God Pentecostal

**Trustees' Report & Accounts
31 December 2020**



Faith Temple Church of God
Our Church, Your Church

Index

Legal and Administrative Details	1
Trustees' Report	2
Independent Examiners' Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8



FAITH TEMPLE

FAITH TEMPLE CHURCH OF GOD (PENTECOSTAL) LEGAL AND ADMINISTRATIVE DETAILS

Trustees:

Chairman	Overseer Ulric T. Thomas
Other executive members	Reverend Anthony C. Thomas B.D. Mr Rayhill Dirwayi (Deacon) Mrs Ruth Young Miss Veronica B. Bryan Miss Valerie H. Castry
Executive secretary	Reverend Anthony C. Thomas B.D.

Registered Charity Number:

1020761

Date of charitable registration:

11th May 1993

Registered Address:

23 Ellison Gardens
Southall
Middlesex
UB2 4EW

Church address:

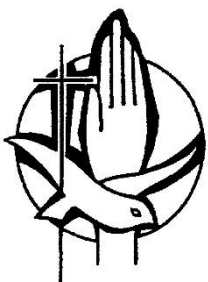
47 Chalvey Road
Slough
Berkshire
SL1 2NY

Accountant:

Mrs S. Wallace-Thomas

Governing document:

Declaration of Trust dated 20th March 1991



Donations may be sent to the Secretary at the registered office

FAITH TEMPLE CHURCH OF GOD (PENTECOSTAL)

REPORT OF THE TRUSTEES

For the year ended 31 December 2020

The trustees submit their report and the accounts for the year ended 31 December 2020.

Structure, governance and management

Governing document

The Faith Temple Church of God (Pentecostal) is an unincorporated charitable organisation formed on 1st December 1989 and registered as a charity on 11th May 1993. The charity is governed by a Declaration of Trust dated 20th March 1991 which is supplemented by a Book of Discipline which is used for certain day-to-day procedures and activities

Recruitment and appointment of trustees

The members of the General Trustee Board, which is the primary management body, are trustees for the purposes of charity law. New trustees may be appointed by a resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its place of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

Trustee induction and training

Many trustees are already familiar with the practical work of the charity being active members of the Church and from being involved in other Churches and organisations.

New trustees are encouraged to familiarise themselves with charity law, their responsibilities as trustees and with Church rules and practices.

Organisational structure

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FAITH TEMPLE CHURCH OF GOD (PENTECOSTAL)

REPORT OF THE TRUSTEES

For the year ended 31 December 2020

Risk management

The trustees actively review, on a regular basis, the major risks that the charity faces and consider that maintaining our free reserves at the levels stated above, combined with our annual review of the controls over key financial systems carried out through an internal audit process, will provide sufficient resources in the event of adverse conditions.

The principal risks to the charity have been its dependence on voluntary income and its need to safeguard and maintain its land and property portfolio. These matters are reviewed by the trustees at their regular meetings and by members at the annual general meeting.

The trustees have also examined other operational and business risks which we face and confirm that they have taken steps to mitigate the significant risks.

Objectives and activities

The principal objectives and activities of the charity are:

- the worship of God, the instruction and edification of Christians
- the care and Christian instruction of young people and children
- the evangelisation of non-Christians
- the relief of sickness and poverty
- the advancement of the Christian faith generally

During the year our activities were severely curtailed by the pandemic.

Financial review

Principal funding sources

The largest contributions to the Church are from tithes and voluntary general offerings given by the local congregation.



Reserves policy

The trustees have forecast the level of free reserves, (that is, those funds not tied up in fixed assets); the charity will require to sustain its pastoral and evangelical obligations. The trustees consider that the most appropriate level of free reserves at 31 December 2020 would be £80,000, (about our usual average income), increasing to £85,000 at 31 December 2021 to reflect anticipated commitments. Whilst our actual free reserves may prove sufficient, it is the trustees' view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility in the light of the charity's dependence on freewill offerings.

Investment policy

The trustees have adopted a strong socially responsible investment policy for the reserves of the charity. This policy, in tandem with the need to fulfil our statutory obligations, has the objective of investing in such a way that the principles of socially responsible investment are promoted. A further factor is the need to have ready access to our reserves, as long-term funding cannot be guaranteed, so for the current period, we have placed surplus funds on short-term deposits.

FAITH TEMPLE CHURCH OF GOD (PENTECOSTAL)

REPORT OF THE TRUSTEES

For the year ended 31 December 2020

Statement of trustees' responsibilities in respect of the accounts

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011 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 Charity and financial information included on the Charity's website.

Public benefit

In planning our activities this year we worked in accordance with the Charity Commissions guidance on public benefit. We exist to serve all areas of our community which includes all age groups without discrimination and is without distinctions of sex, political or religious beliefs. We strive to promote social welfare and cohesion through the provision of pastoral services and cultural events so improving the social and physical wellbeing of our local community.

Our work (pandemic permitting) normally includes:

- Providing regular public worship open to all
- Providing sacred space for personal prayer and contemplation
- Conducting pastoral work including visiting the sick and the bereaved
- Teaching Christianity through sermons, courses and small groups
- Counselling, fellowship or 'one-to-one' talks
- Missions within our local area.

By order of the board of trustees dated 29 October 2021

Reverend Anthony Thomas
Executive secretary



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FAITH TEMPLE CHURCH OF GOD (PENTECOSTAL)

I report on the accounts of the charity for the year ended 31 December 2020, which are set out on pages 6 to 11.

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 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a 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 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 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 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

Fazers
Independent examiners
Hull, HU16 5PS

29 October 2021

FAITH TEMPLE CHURCH OF GOD PENTECOSTAL STATEMENT OF FINANCIAL ACTIVITIES

[incorporating income and expenditure account]

For the year ended 31 December 2020

<i>Continuing activities</i>	Notes	2020	2019
		£	£
Incoming resources			
General offerings	16,300		21,586
Tithes	26,107		23,682
Gift aid	7,154		36,929
Church events	-		2,014
Other incoming resources	3,111		21,306
		52,672	105,517
Other incoming resources			
Interest receivable		38	71
		52,710	105,588
Resources expended	3		
Direct charitable expenditure:			
Governance costs	3,444		8,865
		44,130	58,723
Net incoming resources for the year		8,580	46,865
Fund balances brought forward		1,465,792	1,418,927
Fund balances carried forward		1,474,372	1,465,792

There are no designated or restricted funds associated with the charity

**FAITH TEMPLE CHURCH OF GOD PENTECOSTAL
BALANCE SHEET
As at 31 December 2020**

	Notes	2020 £	2019 £
Fixed assets			
Tangible fixed assets	4	1,416,014	1,416,014
Current assets			
Cash at bank and in hand		54,180	60,365
Loans to church members		2,000	1,000
Prepaid and accrued income		2,178	-
		<u>58,358</u>	<u>61,365</u>
Creditors			
Amounts falling due within one year			
Other creditors	5	-	11,587
			<u>11,587</u>
Net current assets		<u>58,358</u>	<u>49,778</u>
Total liabilities less total assets		<u>1,474,372</u>	<u>1,465,792</u>
Funds			
Other charitable funds	6	1,474,372	1,465,792
		<u>1,474,372</u>	<u>1,465,792</u>

These accounts were approved by the Board of Trustees on 29 October 2021

Trustee

FAITH TEMPLE CHURCH OF GOD PENTECOSTAL NOTES TO THE ACCOUNTS For the year ended 31 December 2020

1. Principal accounting policies

The financial statements have been prepared in accordance with the Charities (Accounts and Reports) regulations, the Statement of Recommended Practice, Accounting and Reporting by Charities 2005 and with the applicable accounting standards.

b) Fixed assets and depreciation

Tangible fixed assets are stated at cost less, where applicable, amounts written off on a reducing balance basis.

Freehold properties are maintained by a programme of repair and refurbishment to ensure that the overall residual values of these properties will not fall below cost. In the opinion of the directors, a depreciation charge is not appropriate.

c) Income

The major sources of income are from donations, offerings and deeds of covenant. All non-investment income is shown gross and is accounted for when received by the charity.

d) Taxation

The charity has received charitable exemption under Section 505 of the Income and Corporation taxes Act 1988.

e) Hire purchase and leasing commitments

Assets obtained under hire purchase or finance leases are capitalised in the balance sheet and depreciated over their estimated useful lives or, in the case of a lease, the lease term, if shorter.

2. Constitution

Faith Temple Church of God Pentecostal is a charitable unincorporated body which was registered with the Charity Commission for England and Wales on 11th May 1993.

FAITH TEMPLE CHURCH OF GOD PENTECOSTAL NOTES TO THE ACCOUNTS

For the year ended 31 December 2020

3. Resources expended

	Direct charitable	Governance	2020 Total	2019
	£	£	£	£
Staff				
Pastor's expenses/honoraria	285	15	300	4,470
Training	129	6	135	899
Staff costs and expenses	18,706	984	19,690	18,017
	19,120	1,005	20,125	23,386
Office				
Cleaning and domestic	463	24	487	1,135
Rates and water	3,044	160	3,204	512
Repairs and renewals	2,526	132	2,658	1,475
Telephone and IT	1,681	88	1,769	2,004
Insurance	1,537	80	1,617	2,976
Light and heat	4,405	231	4,636	7,206
Postage and stationery	988	51	1,039	807
Motor and transport	2,505	131	2,636	2,543
Travel and conferences	485	25	510	6,024
Sundry	-	797	797	743
	17,634	1,719	19,353	25,425
Professional and financial				
Loan interest	-	-	-	998
Legal and professional fees	-	-	-	4,432
Accountancy and bookkeeping	-	720	720	1,244
	-	720	720	6,674
Gifts and donations				
Gifts and donations	642	-	642	1,317
	642	-	642	1,317
Church				
General church expenses	1,078	-	1,078	1,029
General church expenses	150	-	150	-
Weddings and funerals	1,700	-	1,700	-
Refreshments	362	-	362	892
	3,290	-	3,290	1,921
	40,686	3,444	44,130	58,723

FAITH TEMPLE CHURCH OF GOD PENTECOSTAL NOTES TO THE ACCOUNTS

For the year ended 31 December 2020

4. Fixed assets	Land and buildings £	Fixtures and fittings £	Church organ £	Total £
Cost or valuation				
Brought forward	1,416,014	37,500	25,000	1,478,514
Revaluations in year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
As at 31 December 2020	1,416,014	37,500	25,000	1,478,514
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
Brought forward	-	37,500	25,000	62,500
Charged in the year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
As at 31 December 2020	-	37,500	25,000	62,500
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
As at 31 December 2020	1,416,014	-	-	1,416,014
	<hr/>	<hr/>	<hr/>	<hr/>
As at 31 December 2019	1,416,014	-	-	1,416,014
	<hr/>	<hr/>	<hr/>	<hr/>

The freehold property was informally valued by Focus Commercial , estate agents in Slough, in the region of £800,000 in March 2020.

The equivalent historical cost of the freehold property is understood to be £145,000.

5. Creditors	2020 £	2019 £
Amounts falling due within one year		
Bank loans and overdrafts	-	5,587
Loans from church members	-	6,000
	<hr/>	<hr/>
	-	11,587
	<hr/>	<hr/>

The bank loans are secured by legal mortgage over the freehold properties. Finance company loans are secured over the relevant assets.

**FAITH TEMPLE CHURCH OF GOD PENTECOSTAL
NOTES TO THE ACCOUNTS
For the year ended 31 December 2020**

6. Reserves

	Other funds	Total
	£	£
As at 31 December 2019	1,465,792	1,465,792
Net incoming resources for the year	<u>8,580</u>	<u>8,580</u>
As at 31 December 2020	<u>1,474,372</u>	<u>1,474,372</u>

7. Constituent churches

The individual churches in network connection with Faith Temple Church Of God (Pentecostal) are:

- Faith Temple Church of God, White City, Shepherd Bush, West London
- Faith Temple Church of God, Harrow, West London
- Faith Temple Church of God, Neasden North, West London

These accounts do not include any figures for these churches, which report separately to their members.

FAITH TEMPLE
GRAPH SUMMARIES
For the year ended 31 December 2020

