

# ASSEMBLIES OF GOD PENTECOSTAL CHURCH

England & Wales · Charity number 1050446

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1995-11-07

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

## Contact

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**Address** Elm Road  
Redditch  
Worcestershire  
B97 6HJ

**Phone** 01527584255

**Email** [office.redditchaog@gmail.com](mailto:office.redditchaog@gmail.com)

**Website** [www.redditchaog.org.uk](http://www.redditchaog.org.uk)

## Activities

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**Objects:** THE ADVANCEMENT OF THE CHRISTIAN RELIGION BY THE PROCLAMATION AND FURTHERANCE OF THE GOSPEL OF GOD

**Activities:** a) To advance the Christian faith in accordance with the Statement; b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support;c) to advance education; all in ways and in parts of the UK or the world as the Church Council at times may think fit.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- **Area of benefit:** IN PRACTICE REDDITCH
- Worcestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£52,363	£51,358	-	-
2023-12-31	£45,746	£44,679	-	-
2022-12-31	£44,551	£40,091	-	-
2021-12-31	£37,377	£38,844	-	-
2020-12-31	£30,811	£38,309	-	-

## Trustees

Name	Role	Appointed
<b>Dr Janet Elaine Palmer-Taylor</b>	Chair	
Audley Black		2016-10-16
Daniel James Jonathan Iliffe		2021-01-04
Opeyemi Aketepe		2019-04-05
Priscillah Chiweshe		2019-04-05

**ASSEMBLIES OF GOD PENTECOSTAL CHURCH**

England & Wales - Charity number 1050446

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# Accounts

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**Assemblies of God Pentecostal Church**

**Financial Statements for the**

**year ended 31 December 2024**

**Assemblies of God Pentecostal Church**

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## **Assemblies of God Pentecostal Church**

### **CHARITY INFORMATION**

#### **Trustees**

Mrs Janet Elaine Palmer-Taylor ( Senior Pastor/Chair of Trustees)

Mr Audley Black

Mr Opeyemi Aketepe

Mrs Priscillah Chiweshe

Mr Daniel Iliffe

#### **Charity Number**

1050446

#### **Charity Correspondence Address**

AOG Pentecostal Church

Elm Rd

Redditch B97 6HJ

#### **Independent Examiner**

Wychbury Lee

83 Blackwood Road

Streetly

West Midlands

B74 3PW

#### **Bankers**

Barclays POD

Kingfisher Shopping Centre

Walford Walk

Redditch

B97 4HJ

#### **Solicitors**

Robinsons Solicitors

3 Mardy Street

Heanor

Derbyshire DE7 7EB

# **Assemblies of God Pentecostal Church Trustees' Report for the year ended 31 December 2024**

The trustees present their report and accounts for the year ended 31 December 2024. This report provides a comprehensive overview of the church's operations, financial performance, and future developments.

## **Trustee**

The trustees serving on the Church Council are Elaine Palmer-Taylor (Chair) Audley Black, Dan Iliffe, Opeyemi Aketepe, Cilla Chiweshé. Appointment of trustees is governed by the Trust Deed of the charity. The Church Council is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. The appointment process is governed by the Trust Deed of the charity, which is a legal document that sets out the purpose, powers and rules of the charity.

## **Investment Powers**

The Trust Deed also gives the trustees the authority to make and hold investments using the general funds of the charity, as long as they act in the best interests of the charity and its beneficiaries. However, the trustees have not made any investments with the general funds of the charity so far.

## **Constitution, Objects and Policies**

The Charitable Trust is established by the Trust Deed for the advancement of the Christian faith. This is the main objective of the charity, and it is achieved by presenting the gospel of Jesus Christ in various ways to the community. The charity offers a range of services and activities that demonstrate both the spiritual and practical aspects of the Christian faith in the community where we live. The trustees and leadership team have followed the Charity Commission's guidance on public benefit and especially the specific guidance for charities that advance religion.

The policy of the Church is to seek, grow and develop and continue to run the projects that contribute to the local community and to the Vision of the fellowship of Assemblies of God Inc. The Vision states:

'The purpose of Assemblies of God is to give to every man, woman and child the opportunity of understanding the gospel and to provide a church where they can grow and develop in ministry for the glory of God.'

## **Development, activities and achievements**

The trustees consider that the church would not be able to exist without the continued support of a number of willing members who give their time and services voluntarily. By careful management and improved giving by the membership the general financial position has been sustained. The trustees consider that the church holds sufficient reserves to cover the ongoing expenses and liabilities of the charity.

The church has kept up its regular activities throughout the year, such as Sunday services, midweek meetings, prayer meetings, adult and youth bible study groups, children's church, outreach events, pastoral care and social activities. The church has also given support to various local and international missions and charities through visits, prayer and financial donations. The church has improved its online presence through its website and social media platforms. The church has also worked with other churches in the area on ecumenical initiatives, such as joint services, prayer events and community projects.

## **Church Building**

The church building is in good condition, thanks to the regular maintenance and enhancement works that have been carried out on the structure and the surroundings. However, there is still room for improvement, as the church has plans to expand the hall, construct a new kitchen for catering purposes and a new toilet block.

## **Financial Review**

This year's income predominately consists of tithes, offerings and gift aid amounted to £52,363 (£45,746 in 2023). Expenditure for direct church running costs was £47,143 (£40,142 in 2023), with related church activities coming to £4,215 (£4,537 for 2023).

The net income expenditure for the year is £1,005.

The total net worth of the church is £154,370 (£153,365 in 2023). This includes the church building at a historic value of £128,816, but in February 2019 the building was valued for insurance purposes at £950,000.

### **Future Developments**

The church will continue to grow and develop with new self-financing projects so that the church's impact on the community of Redditch will be further enhanced. The planned extension of the church building will allow for more activities to be available to the community.

### **Statement of Trustees' Responsibilities**

The trustees are required under the constitution of the charity to prepare financial statements each financial year which give a true and fair view of the state of affairs of the charity and of its results for that period. In preparing those financial statements the trustees are required to:

(a) Select suitable accounting policies and apply them consistently. (b) Make judgements and estimates that are reasonable and prudent.

(c) Prepare the financial statements on an ongoing concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

### **Approval**

This report was approved by the trustees on 31 August 2025 and signed on their behalf by



Rev Dr Elaine Palmer-Taylor

# **Independent Examiner's Report to the Trustees Assemblies of God Pentecostal Church for the year to 31 December 2024**

This report on the financial statements of the charity for year ended 31 December 2024 set out on the following pages is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011 ('the Act').

## **Respective responsibilities of charity and the examiner**

The church is responsible for the preparation of the accounts; and considers that the audit requirement of section 144 (2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the Act, whether particular matters have come to my attention.

## **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

## **Independent examiner's statement**

I have completed my examination and I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act or
- (2) the accounts do not accord with those records, or
- (3) the accounts do 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.

Wychbury Lee  
(Accountants and Tax  
Advisers)

83 Blackwood Road  
Streetly  
West Midlands  
B74 3PW

## Assemblies of God Pentecostal Church

### Statement Of Financial Activities for the year to 31 December 2024

		Unrestricted Funds	Total Funds	Total Funds
	Note	2024 £	2024 £	2023 £
<b>Incoming Resources</b>				
<b>Voluntary income</b>				
General Offerings and Donations		40,447	40,447	37,643
Gift Aid Tax Refunds		7,943	7,943	6,042
<b>Charitable activities</b>				
Event Income		3,673	3,673	1,893
<b>Investment income</b>				
Bank Interest		300	300	168
<b>Other trading activities</b>				
Other Income		-	-	-
	<b>Total income</b>	52,363	52,363	45,746
<b>Resources Expended</b>				
<b>Charitable Activities</b>				
Direct Church Running Activities	2(a)	47,143	47,143	40,142
Related Church Activities	2(b)	4,215	4,215	4,537
	<b>Total expenditure</b>	51,358	51,358	44,679
	<b>Net Income (expenditure)</b>	1,005	1,005	1,067
<b>Reconciliation of Funds</b>				
Total funds brought forward		153,365	153,365	152,298
	<b>Total funds carried forward</b>	154,370	154,370	153,365

There were no recognised gains or losses for 2024 or 2023 other than those included in the Statement of Financial Activities

\*\* For full comparison see note 10

## **Assemblies of God Pentecostal Church**

### **Balance Sheet as at 31 December 2024**

	Note	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets for use by the church	5		131,160		131,940
<b>Current Assets</b>					
Debtors	6	986		3,226	
Bank & Cash	7	23,146		19,121	
<b>Total current assets</b>		<u>24,132</u>		<u>22,347</u>	
<b>Creditors:</b> amounts falling due within one year	8	(922)		(922)	
<b>Net Current assets</b>			<u>23,210</u>		<u>21,425</u>
<b>Total assets less current liabilities</b>			154,370		153,365
<b>Net Assets</b>			<u>154,370</u>		<u>153,365</u>
<b>The funds of the charity</b>					
Unrestricted Funds	9		32,245		30,459
Designated fixed assets Funds	9		122,125		122,906
Restricted Funds	9		-		-
<b>Total charity funds</b>			<u>154,370</u>		<u>153,365</u>

Approved by the trustees on 31 August 2025 and signed on their behalf



Trustee..... Name...Dr Elaine Palmer-Taylor

# **Assemblies of God Pentecostal Church**

## **Notes to the accounts for the year to 31 December 2024**

### **1. Accounting policies**

#### **Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) published on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) the Charities Act 2011 the and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on a going concern basis under the historical cost convention modified to include certain items at fair value.

No changes have been made to the financial statements for previous years unless otherwise stated within the notes as a prior year adjustment.

#### **Funds**

**Unrestricted funds** are income funds which are to be spent on the charity's general purpose.

**Restricted funds** comprise of two elements:-

- a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest.
- b) donations or grants received for a specific object or invited by the charity for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The church does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

#### **Income**

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the church is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

#### **Resources expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the charity. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

#### **Fixed assets**

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets estimated residual value, over their expected useful lives.

Equipment And Furniture @ 25% Reducing Balance

## **Assemblies of God Pentecostal Church**

### **Notes to the accounts cont'd for the year to 31 December 2024**

#### **2 Charitable Activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>2(a). Direct Church Running Activities</b>		
Salaries, NIC & Pension	22,505	22,698
Church Running costs	13,006	8,877
Maintenance and Renewals	4,487	2,048
Central Region AOG sub	1,507	1,792
Hospitality and Events	2,687	1,763
Travel & subsistence	-	-
Depreciation of equipment	781	1,041
Independent Examination	840	840
Computer Expenses	600	868
Staff training	655	166
Subscriptions	75	50
	<u>47,143</u>	<u>40,142</u>

#### **2(b). Related Church Activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Ministry Gifts and support	495	100
Missionary Support	3,720	4,437
Youth and Childrens Ministry	-	-
	<u>4,215</u>	<u>4,537</u>

## **Assemblies of God Pentecostal Church**

### **Notes to the accounts cont'd for the year to 31 December 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>3. Net movement in funds for the year</b>		
The net movement in funds for the year is stated after charging:		
Independent Examination and accounts preparation	840	840

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>4. Staff Costs</b>		
Wages & Salaries	22,081	20,381
Social Security Costs	-	1,946
Employer Pension costs	424	371
	<u>22,505</u>	<u>22,698</u>

No remuneration was paid to the trustees in the year.

The average weekly number of staff employed by the church during the year was as follows:

Church Pastor	1	1
Cleaner	1	

### **5. Tangible fixed assets for use by the Charity**

	<b>Church Premises</b>	<b>Equipment &amp; Furniture</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost as at 1 January 2024	128,816	32,354	161,170
Additions	-	-	-
Cost as at 31 December 2024	<u>128,816</u>	<u>32,354</u>	<u>161,170</u>
Depreciation as at 1 January 2024	-	29,230	29,230
Charge for the year	-	781	781
Depreciation as at 31 December 2024	<u>-</u>	<u>30,011</u>	<u>30,011</u>
Net book Value as at 31 December 2024	<u>128,816</u>	<u>2,344</u>	<u>131,160</u>
Net book Value as at 31 December 2023	<u>128,816</u>	<u>3,124</u>	<u>131,940</u>

The church premises were valued in February 2019 for insurance purposes at £950,000

## **Assemblies of God Pentecostal Church**

### **Notes to the accounts cont'd**

**for the year to 31 December 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>6. Debtors</b>		
Gift Aid tax due	986	749
Paye Debtor	-	2,478
	<u>986</u>	<u>3,227</u>

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>7. Bank and Cash</b>		
Bank Accounts	23,146	18,977
Cash	-	144
	<u>23,146</u>	<u>19,121</u>

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>8. Creditors : amounts falling due in one year</b>		
Accrual	840	840
Pensions	82	82
	<u>922</u>	<u>922</u>

<b>9. Funds</b>	Balance 1 January 2024	Incoming	Outgoing	Balance 31 December 2024
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Designated fixed assets Funds</b>	122,906	-	781	122,125
<b>Unrestricted Funds</b>	30,459	52,363	50,577	32,245
<b>Total Funds</b>	<u>153,365</u>	<u>52,363</u>	<u>51,358</u>	<u>154,370</u>

## **Assemblies of God Pentecostal Church**

Notes to the accounts cont'd  
for the year to 31 December 2024

### 10. SOFA Comparatives

		Restricted Funds	Unrestricted Funds	Total Funds
	Note	2024 £	2024 £	2024 £
<b>Incoming Resources</b>				
<b>Voluntary income</b>				
General Offerings and Donations		3,605	36,842	40,447
Gift Aid Tax Refunds		-	7,943	7,943
<b>Charitable activities</b>				
Event Income		200	3,473	3,673
<b>Investment Income</b>				
Bank Interest		-	300	300
<b>Total income</b>		<u>3,805</u>	<u>48,558</u>	<u>52,363</u>
<b>Resources Expended</b>				
<b>Charitable Activities</b>				
Direct Church Running Activities	2(a)	2,750	44,393	47,143
Related Church Activities	2(b)	-	4,215	4,215
<b>Total expenditure</b>		<u>2,750</u>	<u>48,608</u>	<u>51,358</u>
<b>Net Income (expenditure)</b>		<u>1,055</u>	<u>(50)</u>	<u>1,005</u>
<b>Reconciliation of Funds</b>				
Total funds brought forward		9,520	143,845	153,365
<b>Total funds carried forward</b>		<u>10,575</u>	<u>143,795</u>	<u>154,370</u>

### 11. Risk and Reserves Policies

The trustees continue to monitor risk and reserves via regular meetings and treasurer reports.

An officially agreed policy is under review. However, there is an unofficial policy equivalent to 3 months routine expenditure which based on 2024 and 2023 was £12,000.

**ASSEMBLIES OF GOD PENTECOSTAL CHURCH**

England & Wales - Charity number 1050446

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# Accounts

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**Assemblies of God Pentecostal Church**

**Financial Statements for the**

**year ended 31 December 2023**

**Assemblies of God Pentecostal Church**

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## **Assemblies of God Pentecostal Church**

### **CHARITY INFORMATION**

#### **Trustees**

Mrs Janet Elaine Palmer-Taylor ( Senior Pastor/Chair of Trustees)

Mr Audley Black

Mr Opeyemi Aketepe

Mrs Priscillah Chiweshe

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# **Assemblies of God Pentecostal Church Trustees' Report for the year ended 31 December 2023**

The trustees present their report and accounts for the year ended 31 December 2023. This report provides a comprehensive overview of the church's operations, financial performance, and future developments.

## **Trustee**

The trustees serving on the Church Council are Elaine Palmer-Taylor (Chair) Audley Black, Dan Iliffe, Opeyemi Aketepe, Cilla Chiweshé. Appointment of trustees is governed by the Trust Deed of the charity. The Church Council is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. The appointment process is governed by the Trust Deed of the charity, which is a legal document that sets out the purpose, powers and rules of the charity.

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The church building is in good condition, thanks to the regular maintenance and enhancement works that have been carried out on the structure and the surroundings. However, there is still room for improvement, as the church has plans to expand the hall, construct a new kitchen for catering purposes and a new toilet block.

## **Financial Review**

This year's income predominately consists of tithes, offerings and gift aid amounted to £45,746 (£44,551 in 2022). Expenditure for direct church running costs was £40,142 (cp £38,866 in 2022), with related church activities coming to £4,537 (cp £4,225 for 2022).

The net income expenditure for the year is £1,067.

The total net worth of the church is £ 153,365 ( cp £ 152,298 in 2022). This includes the church building at a historic value of £ £128,816, but in February 2019 the building was valued for insurance purposes at £950,000.

### **Future Developments**

The church will continue to grow and develop with new self-financing projects so that the church's impact on the community of Redditch will be further enhanced. The planned extension of the church building will allow for more activities to be available to the community.

### **Statement of Trustees' Responsibilities**

The trustees are required under the constitution of the charity to prepare financial statements each financial year which give a true and fair view of the state of affairs of the charity and of its results for that period. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and apply them consistently. (b) Make judgements and estimates that are reasonable and prudent.
- (c) Prepare the financial statements on an ongoing concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

### **Approval**

This report was approved by the trustees on 9 August 2024 and signed on their behalf by



Rev Dr Elaine Palmer-Taylor

# **Independent Examiner's Report to the Trustees Assemblies of God Pentecostal Church for the year to 31 December 2023**

This report on the financial statements of the charity for year ended 31 December 2023 set out on the following pages is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011 ('the Act').

## **Respective responsibilities of charity and the examiner**

The church is responsible for the preparation of the accounts; and considers that the audit requirement of section 144 (2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the Act, whether particular matters have come to my attention.

## **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

## **Independent examiner's statement**

I have completed my examination and I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act or
- (2) the accounts do not accord with those records, or
- (3) the accounts do 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.

Wychbury Lee  
(Accountants and Tax  
Advisers)

83 Blackwood Road  
Streetly  
West Midlands  
B74 3PW

## Assemblies of God Pentecostal Church

### Statement Of Financial Activities for the year to 31 December 2023

		<b>Unrestricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>Note</b>	<b>2023 £</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Incoming Resources</b>				
<b>Voluntary income</b>				
General Offerings and Donations		37,643	37,643	36,666
Gift Aid Tax Refunds		6,042	6,042	6,700
<b>Charitable activities</b>				
Event Income		1,893	1,893	1,170
<b>Investment income</b>				
Bank Interest		168	168	15
<b>Other trading activities</b>				
Other Income		-	-	-
<b>Total income</b>		<u>45,746</u>	<u>45,746</u>	<u>44,551</u>
<b>Resources Expended</b>				
<b>Charitable Activities</b>				
Direct Church Running Activities	<b>2(a)</b>	40,142	40,142	35,866
Related Church Activities	<b>2(b)</b>	4,537	4,537	4,225
<b>Total expenditure</b>		<u>44,679</u>	<u>44,679</u>	<u>40,091</u>
<b>Net Income (expenditure)</b>		<u>1,067</u>	<u>1,067</u>	<u>4,460</u>
<b>Reconciliation of Funds</b>				
Total funds brought forward		152,298	152,298	147,838
<b>Total funds carried forward</b>		<u>153,365</u>	<u>153,365</u>	<u>152,298</u>

There were no recognised gains or losses for 2023 or 2022 other than those included in the Statement of Financial Activities

\*\* For full comparison see note 10

## **Assemblies of God Pentecostal Church**

### **Balance Sheet as at 31 December 2023**

	Note	<b>2023</b>		<b>2022</b>	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets for use by the church	5		131,940		132,981
<b>Current Assets</b>					
Debtors	6	3,226		3,021	
Bank & Cash	7	19,121		17,218	
<b>Total current assets</b>		<u>22,347</u>		<u>20,239</u>	
<b>Creditors:</b> amounts falling due within one year	8	(922)		(922)	
<b>Net Current assets</b>			<u>21,425</u>		<u>19,317</u>
<b>Total assets less current liabilities</b>			153,365		152,298
<b>Net Assets</b>			<u><u>153,365</u></u>		<u><u>152,298</u></u>
<b>The funds of the charity</b>					
Unrestricted Funds	9		30,459		28,351
Designated fixed assets Funds	9		122,906		123,947
Restricted Funds	9		-		-
<b>Total charity funds</b>			<u><u>153,365</u></u>		<u><u>152,298</u></u>

Approved by the trustees on

and signed on their behalf

Trustee.....

Name.....

## **Assemblies of God Pentecostal Church**

### **Notes to the accounts for the year to 31 December 2023**

#### **1. Accounting policies**

##### **Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) published on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) the Charities Act 2011 the and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on a going concern basis under the historical cost convention modified to include certain items at fair value.

No changes have been made to the financial statements for previous years unless otherwise stated within the notes as a prior year adjustment.

##### **Funds**

**Unrestricted funds** are income funds which are to be spent on the charity's general purpose.

**Restricted funds** comprise of two elements:-

- a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest.
- b) donations or grants received for a specific object or invited by the charity for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The church does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

##### **Income**

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the church is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

##### **Resources expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the charity. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

##### **Fixed assets**

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets estimated residual value, over their expected useful lives.

Equipment And Furniture @ 25% Reducing Balance

## **Assemblies of God Pentecostal Church**

**Notes to the accounts cont'd  
for the year to 31 December 2023**

### **2 Charitable Activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>2(a). Direct Church Running Activities</b>		
Salaries & NIC	22,698	20,597
Church Running costs	8,877	7,018
Maintenance and Renewals	2,048	2,141
Central Region AOG sub	1,792	965
Hospitality and Events	1,763	1,315
Travel & subsistence	-	522
Depreciation of equipment	1,041	1,391
Independent Examination	840	840
Computer Expenses	868	793
Staff training	166	234
Subscriptions	50	50
	<u>40,142</u>	<u>35,866</u>

### **2(b). Related Church Activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Ministry Gifts and support	100	-
Missionary Support	4,437	4,114
Youth and Childrens Ministry	-	111
	<u>4,537</u>	<u>4,225</u>

## **Assemblies of God Pentecostal Church**

### **Notes to the accounts cont'd**

#### **for the year to 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>3. Net movement in funds for the year</b>		
The net movement in funds for the year is stated after charging:		
Independent Examination and accounts preparation	840	840

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>4. Staff Costs</b>		
Wages & Salaries	20,381	21,193
Social Security Costs	1,946	(1,002)
Employer Pension costs	371	406
	<u>22,698</u>	<u>20,597</u>

No remuneration was paid to the trustees in the year.

The average weekly number of staff employed by the church during the year was as follows:

Church Pastor	1	1
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#### **5. Tangible fixed assets for use by the Charity**

	<b>Church Premises</b>	<b>Equipment &amp; Furniture</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost as at 1 January 2023	128,816	32,354	161,170
Additions	-	-	-
Cost as at 31 December 2023	<u>128,816</u>	<u>32,354</u>	<u>161,170</u>
Depreciation as at 1 January 2023	-	28,189	28,189
Charge for the year	-	1,041	1,041
Depreciation as at 31 December 2023	<u>-</u>	<u>29,230</u>	<u>29,230</u>
Net book Value as at 31 December 2023	<u>128,816</u>	<u>3,124</u>	<u>131,940</u>
Net book Value as at 31 December 2022	<u>128,816</u>	<u>4,165</u>	<u>132,981</u>

The church premises were valued in February 2019 for insurance purposes at £950,000

## Assemblies of God Pentecostal Church

### Notes to the accounts cont'd for the year to 31 December 2023

	<b>2023</b>	<b>2022</b>
<b>6. Debtors</b>	<b>£</b>	<b>£</b>
Gift Aid tax due	749	806
Paye Debtor	2,478	2,215
	<u>3,227</u>	<u>2,215</u>
	<u><u>3,227</u></u>	<u><u>3,021</u></u>

	<b>2023</b>	<b>2022</b>
<b>7. Bank and Cash</b>	<b>£</b>	<b>£</b>
Bank Accounts	18,977	17,074
Cash	144	144
	<u>19,121</u>	<u>17,218</u>
	<u><u>19,121</u></u>	<u><u>17,218</u></u>

	<b>2023</b>	<b>2022</b>
<b>8. Creditors : amounts falling due in one year</b>	<b>£</b>	<b>£</b>
Accrual	840	840
Pensions	82	82
	<u>922</u>	<u>922</u>
	<u><u>922</u></u>	<u><u>922</u></u>

### **9. Funds**

	Balance 1 January 2023	Incoming	Outgoing	Balance 31 December 2023
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Designated fixed assets Funds</b>	123,947	-	1,041	122,906
<b>Unrestricted Funds</b>	28,351	45,746	43,638	30,459
<b>Total Funds</b>	<u>152,298</u>	<u>45,746</u>	<u>44,679</u>	<u>153,365</u>
	<u><u>152,298</u></u>	<u><u>45,746</u></u>	<u><u>44,679</u></u>	<u><u>153,365</u></u>

## Assemblies of God Pentecostal Church

Notes to the accounts cont'd  
for the year to 31 December 2023

### 10. SOFA Comparatives

		<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds</b>
	<b>Note</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>				
<b>Voluntary income</b>				
General Offerings and Donations		3,745	33,898	37,643
Gift Aid Tax Refunds		-	6,042	6,042
<b>Charitable activities</b>				
Event Income		1,758	135	1,893
<b>Investment Income</b>				
Bank Interest		-	168	168
	<b>Total income</b>	<b>5,503</b>	<b>40,243</b>	<b>45,746</b>

### Resources Expended

#### Charitable Activities

Direct Church Running Activities	<b>2(a)</b>	1,558	38,584	40,142
Related Church Activities	<b>2(b)</b>	-	4,537	4,537
	<b>Total expenditure</b>	<b>1,558</b>	<b>43,121</b>	<b>44,679</b>
	<b>Net Income (expenditure)</b>	<b>3,945</b>	<b>(2,878)</b>	<b>1,067</b>

#### Reconciliation of Funds

Total funds brought forward	5,575	146,723	152,298
<b>Total funds carried forward</b>	<b>9,520</b>	<b>143,845</b>	<b>153,365</b>

### 11. Risk and Reserves Policies

The trustees continue to monitor risk and reserves via regular meetings and treasurer reports.

An officially agreed policy is under review. However, there is an unofficial policy equivalent to 3 months routine expenditure which based on 2023 and 2022 was £9,500.

**ASSEMBLIES OF GOD PENTECOSTAL CHURCH**

England & Wales - Charity number 1050446

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# Accounts

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# **Assemblies of God Pentecostal Church**

**Financial Statements for the**

**year ended 31 December 2022**

**Assemblies of God Pentecostal Church**

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**for the year to 31 December 2022**

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<b>Page 6</b>	<b>Balance Sheet</b>
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## **Assemblies of God Pentecostal Church**

### **CHARITY INFORMATION**

#### **Trustees**

Dr Janet Elaine Palmer-Taylor (Senior Pastor/Chair of Trustees)

Mr Audley Black

Mr Opeyemi Aketepe

Mrs Priscillah Chiweshe

Mr Daniel Iliffe

#### **Charity Number**

1050446

#### **Charity Correspondence Address**

AOG Pentecostal Church

Elm Rd

Redditch B97 6HJ

#### **Independent Examiner**

DKR Chartered Accountants

36 Lichfield Street

Walsall

West Midlands WS1 1TJ

#### **Bankers**

Barclays Business Centre

Redditch Branch

Threadneedle House

Alcester St

Redditch

Worcs B98 8AJ

#### **Solicitors**

Robinsons Solicitors

3 Mardy Street

Heanor

Derbyshire DE7 7EB

# **Assemblies of God Pentecostal Church Trustees' Report for the year ended 31 December 2022**

The trustees present their report and accounts for the year ended 31 December 2022. This report provides a comprehensive overview of the church's operations, financial performance, and future developments.

## **Trustee**

The trustees serving on the Church Council are Janet E Palmer-Taylor (Chair) Audley Black, Dan Iliffe, Opeyemi Aketepe, Cilla Chiweshé. Appointment of trustees is governed by the Trust Deed of the charity. The Church Council is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. The appointment process is governed by the Trust Deed of the charity, which is a legal document that sets out the purpose, powers and rules of the charity.

## **Investment Powers**

The Trust Deed also gives the trustees the authority to make and hold investments using the general funds of the charity, as long as they act in the best interests of the charity and its beneficiaries. However, the trustees have not made any investments with the general funds of the charity so far.

## **Constitution, Objects and Policies**

The Charitable Trust is established by the Trust Deed for the advancement of the Christian faith. This is the main objective of the charity, and it is achieved by presenting the gospel of Jesus Christ in various ways to the community. The charity offers a range of services and activities that demonstrate both the spiritual and practical aspects of the Christian faith in the community where we live. The trustees and leadership team have followed the Charity Commission's guidance on public benefit and especially the specific guidance for charities that advance religion.

The policy of the Church is to seek, grow and develop and continue to run the projects that contribute to the local community and to the Vision of the fellowship of Assemblies of God Inc. The Vision states:

'The purpose of Assemblies of God is to give to every man, woman and child the opportunity of understanding the gospel and to provide a church where they can grow and develop in ministry for the glory of God.'

## **Development, activities and achievements**

The trustees consider that the church would not be able to exist without the continued support of a number of willing members who give their time and services voluntarily. By careful management and improved giving by the membership the general financial position has been sustained. The trustees consider that the church holds sufficient reserves to cover the ongoing expenses and liabilities of the charity.

The church has kept up its regular activities throughout the year, such as Sunday services, midweek meetings, prayer meetings, youth groups, children's clubs, outreach events, pastoral care and social activities. The church has also given support to various local and international missions and charities through prayer and financial donations. The church has improved its online presence through its website, social media platforms and live streaming services. The church has also worked with other churches in the area on ecumenical initiatives, such as joint services, prayer events and community projects.

## **Church Building**

The church building is in good condition, thanks to the regular maintenance and enhancement works that have been carried out on the structure and the surroundings. However, there is still room for improvement, as the church has plans to expand the hall, construct a new kitchen for catering purposes and a new block of toilets.

## **Financial Review**

This year's income predominately consists of tithes, offerings and gift aid amounted to £44,551 (£37,364 in 2021). Expenditure for direct church running costs was £35,866 (cp £36,344 in 2021), with related church activities coming to £4225 (cp £2500 for 2021).

The net income expenditure for the year is £4,460 (-£1,467 in 2021), which includes unplanned maintenance. Without these, the church would have had a healthier surplus.

The total net worth of the church is £ 152,298 ( cp £ 147,825 in 2 0 2 1 ). This includes the church building at a historic value of £ £128,816, but in February 2019 the building was valued for insurance purposes at £950,000.

### **Future Developments**

The church will continue to grow and develop with new self-financing projects so that the church's impact on the community of Redditch will be further enhanced. The planned extension of the church building will allow for more activities to be available to the community.

### **Statement of Trustees' Responsibilities**

The trustees are required under the constitution of the charity to prepare financial statements each financial year which give a true and fair view of the state of affairs of the charity and of its results for that period. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and apply them consistently.
- (b) Make judgements and estimates that are reasonable and prudent.
- (c) Prepare the financial statements on an ongoing concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

### **Approval**

This report was approved by the trustees on 9 August 2023 and signed on their behalf by



Rev Dr Janet E Palmer-Taylor

# **Independent Examiner's Report to the Trustees Assemblies of God Pentecostal Church for the year to 31 December 2022**

This report on the financial statements of the charity for year ended 31 December 2022 set out on the following pages is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011 ('the Act').

## **Respective responsibilities of charity and the examiner**

The church is responsible for the preparation of the accounts; and considers that the audit requirement of section 144 (2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the Act, whether particular matters have come to my attention.

## **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

## **Independent examiner's statement**

I have completed my examination, I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act or
- (2) the accounts do not accord with those records , or
- (3) the accounts do 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.

DKR Chartered Accountants

36 Lichfield Street  
Walsall  
West Midlands  
WS1 1TJ  
2022

## Assemblies of God Pentecostal Church

### Statement Of Financial Activities for the year to 31 December 2022

		<b>Unrestricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>Note</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>				
<b>Voluntary income</b>				
General Offerings and Donations		36,666	36,666	31,209
Gift Aid Tax Refunds		6,700	6,700	6,155
<b>Charitable activities</b>				
Event Income		1,170	1,170	-
<b>Investment income</b>				
Bank Interest		15	15	13
<b>Other trading activities</b>				
Other Income		-	-	-
		<u>44,551</u>	<u>44,551</u>	<u>37,377</u>
<b>Total income</b>		<u>44,551</u>	<u>44,551</u>	<u>37,377</u>
<b>Resources Expended</b>				
<b>Charitable Activities</b>				
Direct Church Running Activities	<b>2(a)</b>	35,866	35,866	36,344
Related Church Activities	<b>2(b)</b>	4,225	4,225	2,500
		<u>40,091</u>	<u>40,091</u>	<u>38,844</u>
<b>Total expenditure</b>		<u>40,091</u>	<u>40,091</u>	<u>38,844</u>
<b>Net Income (expenditure)</b>		<u>4,460</u>	<u>4,460</u>	<u>(1,467)</u>
<b>Reconciliation of Funds</b>				
Total funds brought forward		147,838	147,838	149,305
		<u>152,298</u>	<u>152,298</u>	<u>147,838</u>
<b>Total funds carried forward</b>		<u>152,298</u>	<u>152,298</u>	<u>147,838</u>

There were no recognised gains or losses for 2022 or 2021 other than those included in the Statement of Financial Activities

\*\* For full comparison see note 10

## Assemblies of God Pentecostal Church

### Balance Sheet as at 31 December 2022

	Note	2022		2021	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets for use by the church	5		132,981		134,372
<b>Current Assets</b>					
Debtors	6	3,021		878	
Bank & Cash	7	17,218		14,130	
<b>Total current assets</b>		<u>20,239</u>		<u>15,008</u>	
<b>Creditors</b> : amounts falling due within one year	8	(922)		(1,542)	
<b>Net Current assets</b>			<u>19,317</u>		<u>13,466</u>
<b>Total assets less current liabilities</b>			152,298		147,838
<b>Net Assets</b>			<u>152,298</u>		<u>147,838</u>
<b>The funds of the charity</b>					
Unrestricted Funds	9		28,351		22,500
Designated fixed assets Funds	9		123,947		125,338
Restricted Funds	9		-		-
<b>Total charity funds</b>			<u>152,298</u>		<u>147,838</u>

Approved by the trustees on 9 August 2023 and signed on their behalf

Trustee



Name Janet E Palmer-Taylor

## **Assemblies of God Pentecostal Church**

### **Notes to the accounts**

### **for the year to 31 December 2022**

#### **1.Accounting policies**

##### **Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) published on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) the Charities Act 2011 the and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on a going concern basis under the historical cost convention modified to include certain items at fair value.

No changes have been made to the financial statements for previous years unless otherwise stated within the notes as a prior year adjustment.

##### **Funds**

**Unrestricted funds** are income funds which are to be spent on the charity's general purpose.

**Restricted funds** comprise of two elements:-

a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest

b) donations or grants received for a specific object or invited by the charity for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The church does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

##### **Income**

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the church is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

##### **Resources expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the charity. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

##### **Fixed assets**

Tangible fixed assets for use by the charity are stated at cost less depreciation

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets estimated residual value, over their expected useful lives.

Equipment And Furniture @ 25% Reducing Balance

## **Assemblies of God Pentecostal Church**

### **Notes to the accounts cont'd for the year to 31 December 2022**

#### **2 Charitable Activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>2(a). Direct Church Running Activities</b>		
Salaries & NIC	20,597	19,899
Church Running costs	7,018	5,529
Maintenance and Renewals	2,141	4,960
Planned Major Maintenance	-	-
Central Region AOG sub	965	1,100
Conference	-	25
Small valued equipment	-	-
Hospitality and Events	1,315	821
Travel & Subsistence	522	-
Depreciation of equipment	1,391	1,853
Legal Cost	-	146
Independent Examination	840	840
Computer Expenses	793	871
Staff Training	234	300
Subscriptions	50	-
	<u>35,866</u>	<u>36,344</u>

#### **2(b). Related Church Activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Ministry Gifts and support		
Missionary Support	4,114	2,500
Outreach	-	-
Worship Music expenditure	-	-
Youth and Children's Ministry	111	-
	<u>4,225</u>	<u>2,500</u>

## **Assemblies of God Pentecostal Church**

### **Notes to the accounts cont'd for the year to 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>3. Net movement in funds for the year</b>		
The net movement in funds for the year is stated after charging:		
Independent Examination and accounts preparation	840	840

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>4. Staff Costs</b>		
Wages & Salaries	21,193	18,528
Social Security Costs	(1,002)	1,002
Employer Pension costs	406	369
	<u>20,597</u>	<u>19,899</u>

No remuneration was paid to the trustees in the year

The average weekly number of staff employed by the church during the year was as follows:

Church Pastor	1	1
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### **5. Tangible fixed assets for use by the Charity**

	<b>Church Premises</b>	<b>Equipment &amp; Furniture</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost as at 1 January 2022	128,816	32,354	161,170
Additions	-	-	-
Cost as at 31 December 2022	<u>128,816</u>	<u>32,354</u>	<u>161,170</u>
Depreciation as at 1 January 2022	-	26,798	26,798
Charge for the year	-	1,391	1,391
Depreciation as at 31 December 2022	<u>-</u>	<u>28,189</u>	<u>28,189</u>
Net book Value as at 31 December 2022	<u>128,816</u>	<u>4,165</u>	<u>132,981</u>
Net book Value as at 31 December 2021	<u>128,816</u>	<u>5,556</u>	<u>134,372</u>

The church premises were valued in February 2019 for insurance purposes at £950,000

## Assemblies of God Pentecostal Church

### Notes to the accounts cont'd for the year to 31 December 2022

	2022	2021
	£	£
<b>6. Debtors</b>		
Gift Aid tax due	806	878
PAYE debtor	2,215	-
	<u>3,021</u>	<u>878</u>

	2022	2021
	£	£
<b>7. Bank and Cash</b>		
Bank Accounts	17,074	14,086
Cash	144	44
	<u>17,218</u>	<u>14,086</u>

	2022	2021
	£	£
<b>8. Creditors : amounts falling due in one year</b>		
Accrual	840	1,470
Pensions	82	72
	<u>922</u>	<u>1,542</u>

### **9. Funds**

	Balance 1 Jan 2022	Incoming	Outgoing	Balance 31 December 2022
	£	£	£	£
<b>Designated fixed assets Funds</b>	125,338	-	1,391	123,947
<b>Unrestricted Funds</b>	22,500	44,551	38,700	28,351
	<u>147,838</u>	<u>44,551</u>	<u>40,091</u>	<u>152,298</u>

## Assemblies of God Pentecostal Church

Notes to the accounts cont'd  
for the year to 31 December 2022

### 10. SOFA Comparatives

		Restricted Funds	Unrestricted Funds	Total Funds
	Note	2021 £	2021 £	2021 £
<b>Incoming Resources</b>				
<b>Voluntary income</b>				
General Offerings and Donations		-	31,209	31,209
Gift Aid Tax		-	6,155	6,155
<b>Refunds Charitable activities</b>				
Event		-	-	-
<b>Income Investment</b>				
Income		-	13.00	13.00
Bank Interest				
<b>Other trading activities</b>				
Other Income		-	-	-
		<u>-</u>	<u>37,377</u>	<u>37,377</u>
<b>Resources Expended</b>				
<b>Charitable Activities</b>				
Direct Church Running Activities	2(a)	-	36,344	36,344
Related Church Activities	2(b)	-	2,500	2,500
		<u>-</u>	<u>38,844</u>	<u>38,844</u>
		<u>-</u>	<u>(1,467)</u>	<u>(1,467)</u>
<b>Reconciliation of Funds</b>				
Total funds brought forward		-	149,305	149,305
		<u>-</u>	<u>147,838</u>	<u>147,838</u>

### 11. Risk and Reserves Policies

The trustees continue to monitor risk and reserves via regular meetings and treasurer reports

An officially agreed policy is under review. However, there is an unofficial policy equivalent to 3 months routine expenditure which based on 2022 and 2021 was £9,500.

**ASSEMBLIES OF GOD PENTECOSTAL CHURCH**

England & Wales - Charity number 1050446

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# Accounts

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**Assemblies of God Pentecostal Church**

**Financial Statements for the**

**year ended 31 December 2021**

**Assemblies of God Pentecostal Church**

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## **Assemblies of God Pentecostal Church**

### **CHARITY INFORMATION**

#### **Trustees**

Mrs Janet Elaine Palmer-Taylor ( Senior Pastor/Chair of Trustees)

Mr Audley Black

Mr Opeyemi Aketepe

Mrs Priscillah Chiweshe

Mr Daniel Iliffe

#### **Charity Number**

1050446

#### **Charity Correspondence Address**

AOG Pentecostal Church

Elm Rd

Redditch B97 6HJ

#### **Independent Examiner**

DKR Chartered Accountants

36 Lichfield Street

Waslall

West Midlands WS1 1TJ

#### **Bankers**

Barclays Business Centre

Redditch Branch

Threadneedle House

Alcester St

Redditch

Worcs B98 8AJ

#### **Solicitors**

Robinsons Solicitors

3 Mardy Street

Heanor

Derbyshire DE7 7EB

## **Assemblies of God Pentecostal Church Trustees' Report for the year ended 31 December 2021**

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

### **Trustees**

The trustees serving Church Council are Elaine Palmer-Taylor (Chair) Audley Black, Dan Iliffe, Opeyemi Aketepe, Cilla Chiweshé. Appointment of trustees is governed by the Trust Deed of the charity. The Church Council is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

### **Investment Powers**

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

### **Constitution, Objects and Policies**

The Charitable Trust is constituted by Trust Deed for the advancement of the Christian faith. We have successfully achieved this, in terms of presenting the gospel of Jesus Christ, clearly expressed in the provision we offer, to the community. This approach has enabled us to share effectively a spiritual and practical expression of the Christian faith in the community where we live. When planning our activities for the year the trustees and leadership team have considered the Charity Commission's guidance on public benefit and in particular the specific guidance to charities for the advancement of religion.

The policy of the Church continues to be to seek, grow and develop and continue to run the projects in order to contribute in the local community to the Vision of the fellowship of Assemblies of God which is:

*'The purpose of Assemblies of God is to give to every man, woman and child the opportunity of understanding the gospel and to provide a church where they can grow and develop in ministry for the glory of God.'*

### **Development, activities and achievements**

The trustees consider that the church would not be able to exist without the continued support of a number of willing members who give their time and services voluntarily. By careful management and improved giving by the membership the general financial position has been sustained. The trustees consider that the church holds sufficient reserves to cover the ongoing operations of the charity.

In addition to the Church Council/Trustees, the church has a leadership team of four ministers consisting of a Pastor/Senior Leader and three Elders. There are also worship, youth and children's leaders.

The children and youth services for ages up to 16 years operate during the Sunday morning church services. However, during 2021 this was scaled back due to the COVID-19 Pandemic and imposed government lockdown restrictions. In general, Church services operated on reduced hours and were a hybrid on online and in-person.

The church supports three missionaries overseas the Philippines and on the Logos Hope Ship – Operation Mobilisation in various countries. These missionaries are members of the church.

The Thursday community lunch club (which was suspended in March 2020 due to Covid19) was rebranded and opened up as a craft club. The aim of the club is to bring people together in the community especially those that are lonely. People took part in various activities such as knitting, jigsaws, cooking etc.

### **Church Building**

The property is well maintained with continuous improvements being made both in and on the building and grounds.

### **Financial review**

This year's income predominately consists of tithes, offerings and gift aid amounted to £37,364 (£30,811 in 2020). Expenditure for direct church running costs was £36,344 (cp £34,724 in 2020), with related church activities coming to £2500 (cp £35851 for 2019).

This gave a deficit for the year of £1,480, but the expenditure for this year included unplanned maintenance and boiler replacement using the reserves built up over previous years. Without these the church would have had a healthy surplus.

The church was expecting a reduction in its income during 2021 due to the COVID-19 pandemic but this was not realized. There are no major capital expenditure planned for 2022 and there are no going concern issues.

The total net worth of the church is £147,825 (cp £149,305 in 2020). This includes the church building at a historic value of £128,816, but in February 2019 the building was valued for insurance purposes at £950,000.

### **Future developments**

Despite the setback caused by the COVID-19 pandemic, it is still hoped that the church can continue to grow and develop with new self-financing projects so that the impact of the church on the spiritual and practical needs of the people of Redditch will be further enhanced.

### **Statement of Trustees' Responsibilities**

The trustees are required under the constitution of the charity to prepare financial statements each financial year which give a true and fair view of the state of affairs of the charity and of its results for that period. In preparing those financial statements the trustees are required to:

(a) Select suitable accounting policies and apply them consistently. (b) Make judgements and estimates that are reasonable and prudent.

(c) Prepare the financial statements on an ongoing concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

### **Approval**

This report was approved by the trustees on 21 August 2022 and signed on their behalf by



Elaine Palmer-Taylor

# **Independent Examiner's Report to the Trustees Assemblies of God Pentecostal Church for the year to 31 December 2021**

This report on the financial statements of the charity for year ended 31 December 2021 set out on the following pages is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011 ('the Act').

## **Respective responsibilities of charity and the examiner**

The church is responsible for the preparation of the accounts; and considers that the audit requirement of section 144 (2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the Act, whether particular matters have come to my attention.

## **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

## **Independent examiner's statement**

I have completed my examination, I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act or
- (2) the accounts do not accord with those records , or
- (3) the accounts do 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.

DKR Chartered Accountants

36 Lichfield Street  
Walsall  
West Midlands  
WS1 1TJ  
2021

## Assemblies of God Pentecostal Church

### Statement Of Financial Activities for the year to 31 December 2021

		Unrestricted Funds	Total Funds	Total Funds
	Note	2021 £	2021 £	2020 £
<b>Incoming Resources</b>				
<b>Voluntary income</b>				
General Offerings and Donations		31,209	31,209	25,303
Gift Aid Tax Refunds		6,155	6,155	5,508
<b>Charitable activities</b>				
Event Income		-	-	-
<b>Investment income</b>				
Bank Interest		13.00	13.00	-
<b>Other trading activities</b>				
Other Income		-	-	-
		<u>37,377</u>	<u>37,377</u>	<u>30,811</u>
<b>Resources Expended</b>				
<b>Charitable Activities</b>				
Direct Church Running Activities	2(a)	36,344	36,344	34,724
Related Church Activities	2(b)	2,500	2,500	3,585
		<u>38,844</u>	<u>38,844</u>	<u>38,309</u>
<b>Net Income (expenditure)</b>		<u>(1,467)</u>	<u>(1,467)</u>	<u>(7,498)</u>
<b>Reconciliation of Funds</b>				
Total funds brought forward		149,305	149,305	156,803
		<u>147,838</u>	<u>147,838</u>	<u>149,305</u>

There were no recognised gains or losses for 2021 or 2020 other than those included in the Statement of Financial Activities

\*\* For full comparison see note 10

## Assemblies of God Pentecostal Church

### Balance Sheet as at 31 December 2021

	Note	2021		2020	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets for use by the church	5		134,372		135,285
<b>Current Assets</b>					
Debtors	6	878		466	
Bank & Cash	7	14,130		14,466	
<b>Total current assets</b>		<u>15,008</u>		<u>14,932</u>	
<b>Creditors : amounts falling due within one year</b>	8	(1,542)		(912)	
<b>Net Current assets</b>			<u>13,466</u>		<u>14,020</u>
<b>Total assets less current liabilities</b>			147,838		149,305
<b>Net Assets</b>			<u>147,838</u>		<u>149,305</u>
<b>The funds of the charity</b>					
Unrestricted Funds	9	22,500		23,054	
Designated fixed assets Funds	9	125,338		126,251	
Restricted Funds	9	-		-	
<b>Total charity funds</b>			<u>147,838</u>		<u>149,305</u>

Approved by the trustees on 21 September 2022 and signed on their behalf



Trustee.....

Name: Janet Palmer -Taylor

# **Assemblies of God Pentecostal Church**

## **Notes to the accounts for the year to 31 December 2021**

### **1. Accounting policies**

#### **Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) published on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) the Charities Act 2011 the and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on a going concern basis under the historical cost convention modified to include certain items at fair value.

No changes have been made to the financial statements for previous years unless otherwise stated within the notes as a prior year adjustment.

#### **Funds**

**Unrestricted funds** are income funds which are to be spent on the charity's general purpose.

**Restricted funds** comprise of two elements :-

- a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest
- b) donations or grants received for a specific object or invited by the charity for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The church does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

#### **Income**

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the church is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

#### **Resources expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the charity. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

#### **Fixed assets**

Tangible fixed assets for use by the charity are stated at cost less depreciation

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets estimated residual value, over their expected useful lives.

Equipment And Furniture @ 25% Reducing Balance

## **Assemblies of God Pentecostal Church**

**Notes to the accounts cont'd  
for the year to 31 December 2021**

### **2 Charitable Activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>2(a). Direct Church Running Activities</b>		
Salaries & NIC	19,899	18,970
Church Running costs	5,529	7,477
Maintenance and Renewals	4,960	1,568
Planned Major Maintance	-	-
Central Region AOG sub	1,100	1,260
Conference	25	248
Small valued equipment	-	330
Hospitality and Events	821	158
Travel & Subsistence	-	220
Depreciation of equipment	1,853	2,156
Legal Cost	146	-
Independent Examination	840	840
Computer Expenses	871	444
Staff Training	300	907
Subscriptions	-	146
	<u>36,344</u>	<u>34,724</u>

### **2(b). Related Church Activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Ministry Gifts and support		-
Missionary Support	2,500	3,580
Outreach	-	-
Worship Music expenditure	-	5
Youth and Childrens Ministry	-	-
	<u>2,500</u>	<u>3,585</u>

## **Assemblies of God Pentecostal Church**

### **Notes to the accounts cont'd**

#### **for the year to 31 December 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>3. Net movement in funds for the year</b>		
The net movement in funds for the year is stated after charging:		
Independent Examination and accounts preparation	840	840

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>4. Staff Costs</b>		
Wages & Salaries	18,528	18,570
Social Security Costs	1,002	-
Employer Pension costs	369	400
	<u>19,899</u>	<u>18,970</u>

No remuneration was paid to the trustees in the year

The average weekly number of staff employed by the church during the year was as follows:

Church Pastor	1	1
---------------	---	---

#### **5. Tangible fixed assets for use by the Charity**

	<b>Church Premises</b>	<b>Equipment &amp; Furniture</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost as at 1 January 2021	128,816	31,414	160,230
Additions	-	940	940
Cost as at 31 December 2021	<u>128,816</u>	<u>32,354</u>	<u>161,170</u>
Depreciation as at 1 January 2021	-	24,945	24,945
Charge for the year	-	1,853	1,853
Depreciation as at 31 December 2021	<u>-</u>	<u>26,798</u>	<u>26,798</u>
Net book Value as at 31 December 2021	<u>128,816</u>	<u>5,556</u>	<u>134,372</u>
Net book Value as at 31 December 2020	<u>128,816</u>	<u>6,469</u>	<u>135,285</u>

The church premises were valued in February 2019 for insurance purposes at £950,000

## Assemblies of God Pentecostal Church

### Notes to the accounts cont'd

for the year to 31 December 2021

	2021	2020
	£	£
<b>6. Debtors</b>		
Gift Aid tax due	878	466
	<u>878</u>	<u>466</u>

	2021	2020
	£	£
<b>7. Bank and Cash</b>		
Bank Accounts	14,086	14,466
Cash	44	0
	<u>14,130</u>	<u>14,466</u>

	2021	2020
	£	£
<b>8. Creditors : amounts falling due in one year</b>		
Accrual	1,470	840
Pensions	72	72
	<u>1,542</u>	<u>912</u>

<b>9. Funds</b>	Balance 1			Balance 31
	January	Incoming	Outgoing	December
	2021	£	£	2021
	£			£
<b>Designated fixed assets Funds</b>	126,251	940	1,853	125,338
<b>Unrestricted Funds</b>	23,054	36,437	36,991	22,500
<b>Total Funds</b>	<u>149,305</u>	<u>37,377</u>	<u>38,844</u>	<u>147,838</u>

## Assemblies of God Pentecostal Church

Notes to the accounts cont'd

for the year to 31 December 2021

### 10. SOFA Comparatives

		<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds</b>
	<b>Note</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>				
<b>Voluntary income</b>				
General Offerings and Donations		-	25,303	25,303
Gift Aid Tax Refunds		-	5,508	5,508
<b>Charitable activities</b>				
Event Income		-	-	-
<b>Investment Income</b>				
Bank Interest		-	-	-
<b>Other trading activities</b>				
Other Income		-	-	-
<b>Total income</b>		<b>-</b>	<b>30,811</b>	<b>30,811</b>

### Resources Expended

#### Charitable Activities

Direct Church Running Activities	<b>2(a)</b>	-	34,724	34,724
Related Church Activities	<b>2(b)</b>	-	3,585	3,585
<b>Total expenditure</b>		<b>-</b>	<b>38,309</b>	<b>38,309</b>
<b>Net Income (expenditure)</b>		<b>-</b>	<b>(7,498)</b>	<b>(7,498)</b>

### Reconciliation of Funds

Total funds brought forward		-	156,803	156,803
<b>Total funds carried forward</b>		<b>-</b>	<b>149,305</b>	<b>149,305</b>

### 11. Risk and Reserves Policies

The trustees continue to monitor risk and reserves via regular meetings and treasurer reports

An officially agreed policy is under review. However there is an unofficial policy equivalent to 3 months routine expenditure which based on 2021 and 2020 was £9,500.

**ASSEMBLIES OF GOD PENTECOSTAL CHURCH**

England & Wales - Charity number 1050446

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# Accounts

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**Assemblies of God (Redditch Assembly)**

**Financial Statements for the**

**year ended 31 December 2020**

**Assemblies of God (Redditch Assembly)**

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## **Assemblies of God (Redditch Assembly)**

### **CHARITY INFORMATION**

#### **Trustees**

Mrs Elaine Palmer-Taylor (Senior Pastor/Chair of Trustees)

Mr Roy Jones

Mr Audley Black

Mr Opeyemi Aketepe

Mrs Cilla Chiweshe

Mr Dan Iliffe

#### **Charity Number**

1050446

#### **Charity Correspondence Address**

AOG Pentecostal Church

Elm Rd

Redditch B97 6HJ

#### **Independent Examiner**

DKR Chartered Accountants & Tax Consultants Ltd

36 Lichfield Street

Walsall

West Midlands WS1 1TJ

#### **Bankers**

Barclays Business Centre

Redditch Branch

26-28 Evesham Street

Redditch

B97 4EX

#### **Solicitors**

Geldards Solicitors

Number One Pride Place

Pride Park

Derby

DE24 8QR

## **Assemblies of God (Redditch Assembly) Trustees' Report for the year ended 31 December 2020**

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

### **Trustees**

The trustees serving Church Council are Elaine Palmer-Taylor (Chair) Audley Black, Roy Jones, Dan Iliffe, Opeyemi Aketepe, Cilla Chiweshé. Appointment of trustees is governed by the Trust Deed of the charity. The Church Council is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

### **Investment Powers**

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

### **Constitution, Objects and Policies**

The Charitable Trust is constituted by Trust Deed for the advancement of the Christian faith. We have successfully achieved this, in terms of presenting the gospel of Jesus Christ, clearly expressed in the provision we offer, to the community. This approach has enabled us to share effectively a spiritual and practical expression of the Christian faith in the community where we live. When planning our activities for the year the trustees and leadership team have considered the Charity Commission's guidance on public benefit and in particular the specific guidance to charities for the advancement of religion.

The policy of the Church continues to be to seek, grow and develop and continue to run the projects in order to contribute in the local community to the Vision of the fellowship of Assemblies of God which is:

*'The purpose of Assemblies of God is to give to every man, woman and child the opportunity of understanding the gospel and to provide a church where they can grow and develop in ministry for the glory of God.'*

### **Development, activities and achievements**

The trustees consider that the church would not be able to exist without the continued support of a number of willing members who give their time and services voluntarily. By careful management and improved giving by the membership the general financial position has been sustained. The trustees consider that the church holds sufficient reserves to cover the ongoing operations of the charity.

In addition to the Church Council/Trustees, the church has a leadership team of five ministers consisting of a Pastor/Senior Leader and four Elders. There are also worship, youth and children's leaders.

The children and youth services for ages up to 18 years operate during the Sunday morning church services. However, during 2020 this has not been possible due to the COVID-19

Pandemic and imposed government lockdown restrictions. In general, Church services were undertaken online either by pre-recorded services or via the Zoom interactive platform.

The church supports three missionaries overseas South Africa and Tanzania. These missionaries were all members of the church congregation.

The Thursday community lunch club opened by the church in 2017 is a meeting place that provides friendship, hot meals, clothing, toiletries, fruit, vegetables, bakery items and spiritual support. The club is self-financing through monetary gifts from church members and weekly food donations from two large supermarket chains. The church provides additional support to the community by distributing food to the homeless and people in need. The food is donated by a retail bakery chain. Unfortunately, due to the COVID-19 Pandemic, the club was suspended from March 2020.

The property is well maintained with continuous improvements being made both in and on the building and grounds.

### **Financial review**

This year's income predominately consists of tithes, offerings and gift aid amounted to £30,811 (£36,316 in 2019). Expenditure for direct church running costs was £34,724 (cp £44,265 in 2019), with related church activities coming to £3585 (cp £4,351 for 2019).

This gave a deficit for the year of £7,498, but the expenditure for this year included unplanned maintenance using the reserves built up over previous years. Without these the church would have had a healthy surplus.

The church is expecting a reduction in its income during 2021 due to the COVID-19 pandemic which meant many congregants are unable to attend due to shielding and self isolation. However, no major capital expenditure is planned so there are no going concern issues.

The total net worth of the church is £149,305 (cp £156,803 in 2019). This includes the church building at a historic value of £128,816, but in February 2019 the building was valued for insurance purposes at £950,000.

### **Future developments**

Despite the setback caused by the COVID-19 pandemic, it is still hoped that the church can continue to grow and develop with new self-financing projects so that the impact of the church on the spiritual and practical needs of the people of Redditch will be further enhanced.

### **Statement of Trustees' Responsibilities**

The trustees are required under the constitution of the charity to prepare financial statements each financial year which give a true and fair view of the state of affairs of the charity and of its results for that period. In preparing those financial statements the trustees are required to:

(a) Select suitable accounting policies and apply them consistently. (b) Make judgements and estimates that are reasonable and prudent.

(c) Prepare the financial statements on an ongoing concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

### **Approval**

This report was approved by the trustees on 01/08/2021 and signed on their behalf by

A handwritten signature in blue ink, appearing to read 'JEP Taylor', is written over the printed name below.

Elaine Palmer-Taylor

# **Independent Examiner's Report to the Trustees Assemblies of God (Redditch Assembly) for the year to 31 December 2020**

This report on the financial statements of the charity for year ended 31 December 2020 set out on the following pages is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011 ('the Act').

## **Respective responsibilities of charity and the examiner**

The church is responsible for the preparation of the accounts; and considers that the audit requirement of section 144 (2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the Act, whether particular matters have come to my attention.

## **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

## **Independent examiner's statement**

I have completed my examination, I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act or
- (2) the accounts do not accord with those records , or
- (3) the accounts do 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.

DKR Chartered Accountants & Tax Consultants

36 Lichfield Street  
Walsall  
West Midlands  
WS1 1TJ

2020

## Assemblies of God (Redditch Assembly)

### Statement Of Financial Activities for the year to 31 December 2020

		Unrestricted Funds	Total Funds	Total Funds
	Note	2020 £	2020 £	2019 £
<b>Incoming Resources</b>				
<b>Voluntary income</b>				
General Offerings and Donations		25,303	25,303	28,294
Gift Aid Tax Refunds		5,508	5,508	7,090
<b>Charitable activities</b>				
Event Income		-	-	575
<b>Investment income</b>				
Bank Interest		-	-	32
<b>Other trading activities</b>				
Other Income		-	-	325
<b>Total income</b>		30,811	30,811	36,316
<b>Resources Expended</b>				
<b>Charitable Activities</b>				
Direct Church Running Activities	<b>2(a)</b>	34,724	34,724	44,265
Related Church Activities	<b>2(b)</b>	3,585	3,585	4,351
<b>Total expenditure</b>		38,309	38,309	48,616
<b>Net Income (expenditure)</b>		(7,498)	(7,498)	(12,300)
<b>Reconciliation of Funds</b>				
Total funds brought forward		156,803	156,803	169,103
<b>Total funds carried forward</b>		149,305	149,305	156,803

There were no recognised gains or losses for 2020 or 2019 other than those included in the Statement of Financial Activities

\*\* For full comparison see note 10

**Assemblies of God (Redditch Assembly)**

**Balance Sheet as at 31 December 2020**

	Note	2020		2019	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets for use by the church	5	135,285		137,441	
<b>Current Assets</b>					
Debtors	6	466		494	
Bank & Cash	7	14,466		19,568	
<b>Total current assets</b>		<u>14,932</u>		<u>20,062</u>	
<b>Creditors : amounts falling due within one year</b>	8	(912)		(700)	
<b>Net Current assets</b>		<u>14,020</u>		<u>19,362</u>	
<b>Total assets less current liabilities</b>		149,305		156,803	
<b>Net Assets</b>		<u><u>149,305</u></u>		<u><u>156,803</u></u>	
<b>The funds of the charity</b>					
Unrestricted Funds	9	23,054		19,362	
Designated fixed assets Funds	9	126,251		137,441	
Restricted Funds	9	-		-	
<b>Total charity funds</b>		<u><u>149,305</u></u>		<u><u>156,803</u></u>	

Approved by the trustees on 1/8/202 and signed on their behalf



Trustee.....

Name: Elaine Palmer-Taylor

## **Assemblies of God (Redditch Assembly)**

### **Notes to the accounts for the year to 31 December 2020**

#### **1.Accounting policies**

##### **Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) published on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) the Charities Act 2011 the and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on a going concern basis under the historical cost convention modified to include certain items at fair value.

No changes have been made to the financial statements for previous years unless otherwise stated within the notes as a prior year adjustment.

##### **Funds**

**Unrestricted funds** are income funds which are to be spent on the charity's general purpose.

**Restricted funds** comprise of two elements :-

- a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest
- b) donations or grants received for a specific object or invited by the charity for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The church does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

##### **Income**

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the church is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

##### **Resources expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the charity. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

##### **Fixed assets**

Tangible fixed assets for use by the charity are stated at cost less depreciation

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets estimated residual value, over their expected useful lives.

Equipment And Furniture @ 25% Reducing Balance

## **Assemblies of God (Redditch Assembly)**

**Notes to the accounts cont'd  
for the year to 31 December 2020**

### **2 Charitable Activities**

	<b>2020</b>	<b>2019</b>
<b>2(a). Direct Church Running Activities</b>	<b>£</b>	<b>£</b>
Salaries & NIC	18,970	18,687
Church Running costs	7,477	9,430
Maintenance and Renewals	1,568	2,195
Planned Major Maintenance	-	3,680
Central Region AOG sub	1,260	1,639
Conference	248	709
Small valued equipment	330	2,204
Hospitality and Events	158	1,439
Travel & Subsistence	220	287
Depreciation of equipment	2,156	2,875
Legal Cost	-	420
Independent Examination	840	700
Computer Expenses	444	-
Staff Training	907	-
Subscriptions	146	-
	<hr/> <b>34,724</b> <hr/>	<hr/> <b>44,265</b> <hr/>

### **2(b). Related Church Activities**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Ministry Gifts and support	-	282
Missionary Support	3,580	2,900
Outreach	-	66
Worship Music expenditure	5	849
Youth and Childrens Ministry	-	254
	<hr/> <b>3,585</b> <hr/>	<hr/> <b>4,351</b> <hr/>

## Assemblies of God (Redditch Assembly)

### Notes to the accounts cont'd for the year to 31 December 2020

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>3. Net movement in funds for the year</b>		
The net movement in funds for the year is stated after charging:		
Independent Examination and accounts preparation	840	700

<b>4. Staff Costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages & Salaries	18,570	18,352
Social Security Costs	-	-
Employer Pension costs	400	335
	<u>18,970</u>	<u>18,687</u>

No remuneration was paid to the trustees in the year

The average weekly number of staff employed by the church during the year was as follows:

Church Pastor	1	1
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### **5. Tangible fixed assets for use by the Charity**

	<b>Church Premises</b>	<b>Equipment &amp; Furniture</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost as at 1 January 2020	128,816	31,414	160,230
Additions	-	-	-
Cost as at 31 December 2020	<u>128,816</u>	<u>31,414</u>	<u>160,230</u>
Depreciation as at 1 January 2020	-	22,789	22,789
Charge for the year	-	2,156	2,156
Depreciation as at 31 December 2020	<u>-</u>	<u>24,945</u>	<u>24,945</u>
Net book Value as at 31 December 2020	<u>128,816</u>	<u>6,469</u>	<u>135,285</u>
Net book Value as at 31 December 2019	<u>128,816</u>	<u>8,625</u>	<u>137,441</u>

The church premises were valued in February 2019 for insurance purposes at £950,000

## Assemblies of God (Redditch Assembly)

### Notes to the accounts cont'd for the year to 31 December 2020

	<b>2020</b>	<b>2019</b>
<b>6. Debtors</b>	<b>£</b>	<b>£</b>
Gift Aid tax due	466	494
	<u>466</u>	<u>367</u>

	<b>2020</b>	<b>2019</b>
<b>7. Bank and Cash</b>	<b>£</b>	<b>£</b>
Bank Accounts	14,466	19,568
	<u>14,466</u>	<u>19,568</u>

	<b>2020</b>	<b>2019</b>
<b>8. Creditors : amounts falling due in one year</b>	<b>£</b>	<b>£</b>
Accrual	840	700
Pensions	72	-
	<u>912</u>	<u>898</u>

### **9. Funds**

	Balance 1 January 2020 £	Incoming £	Outgoing £	Balance 31 December 2020 £
<b>Designated fixed assets Funds</b>	128,407	-	2,156	126,251
<b>Unrestricted Funds</b>	28,396	30,811	36,153	23,054
<b>Total Funds</b>	<u>156,803</u>	<u>30,811</u>	<u>38,309</u>	<u>149,305</u>

## Assemblies of God (Redditch Assembly)

Notes to the accounts cont'd  
for the year to 31 December 2020

### 10. SOFA Comparatives

		Restricted Funds	Unrestricted Funds	Total Funds
	Note	2019 £	2019 £	2019 £
<b>Incoming Resources</b>				
<b>Voluntary income</b>				
General Offerings and Donations		-	28,294	28,294
Gift Aid Tax Refunds		-	7,090	7,090
<b>Charitable activities</b>				
Event Income		-	575	575
<b>Investment Income</b>				
Bank Interest		-	32	32
<b>Other trading activities</b>				
Other Income		-	325	325
	<b>Total income</b>	<u>-</u>	<u>36,316</u>	<u>36,316</u>

### Resources Expended

#### Charitable Activities

Direct Church Running Activities	2(a)	-	44,265	44,265
Related Church Activities	2(b)	-	4,351	4,351
	<b>Total expenditure</b>	<u>-</u>	<u>48,616</u>	<u>48,616</u>
	<b>Net Income (expenditure)</b>	<u>-</u>	<u>(12,300)</u>	<u>(12,300)</u>

### Reconciliation of Funds

Total funds brought forward		-	169,103	169,103
	<b>Total funds carried forward</b>	<u>-</u>	<u>156,803</u>	<u>156,803</u>

### 11. Risk and Reserves Policies

The trustees continue to monitor risk and reserves via regular meetings and treasurer reports

An officially agreed policy is under review. However there is an unofficial policy equivalent to 3 months routine expenditure which based on 2020 and 2019 was £9,500.