CHURCH OF GOD - UNITED KINGDOM

England & Wales · Charity number 1059248

Details

Other names	UNITED CHURCH OF GOD - UNITED KINGDOM
Status	Registered
Legal form	Charitable company
Company number	03121130
Registered	1996-11-15
Register	View on the Charity Commission register

Contact

Address	The Forge Manor Farm Courtyard Main Street West Hagbourne Didcot OX11 0ND
Phone	01235859140
Email	office@church-of-god.org
Website	www.vision.org

Activities

Objects: THE ADVANCEMENT OF RELIGION BY PREACHING THROUGHOUT THE WORLD THE GOSPEL OF JESUS CHRIST AND THE KINGDOM OF GOD AND TO ADVANCE SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES SHALL DETERMINE.

Activities: To make, teach and give pastoral care to disciples of the churchTo educate the public with respect to the good news of the Kingdom of God and teach its applicability to their every day life

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** Other Defined Groups, The General Public/mankind

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Geography

- Austria
- Belgium
- Benin
- Burundi
- Cameroon
- Congo (Democratic Republic)
- Croatia
- Denmark
- Finland
- France
- Gabon
- Germany
- Ghana
- Isle Of Man
- Ivory Coast
- Jersey
- Kenya
- Nigeria
- Northern Ireland
- Norway
- Scotland
- South Africa
- Switzerland
- United States
- Zimbabwe
- Throughout England And Wales

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£918,723	£830,966	£3,309,007	13
2024-03-31	£1,775,963	£862,656	£3,260,582	17
2023-03-31	£1,661,626	£739,250	£2,293,619	15
2022-03-31	£591,199	£549,292	£1,371,243	14
2021-03-31	£1,179,046	£497,323	£1,329,336	15

Trustees

Name	Role	Appointed
Dr DAVID HULME	Chair	
Christopher John Howard		2020-12-15
Daniel Tompsett		2022-12-15
James Todd Jr		2025-12-14
John Tompsett		2015-01-20
Robin Hurd		2020-12-15
TRUSTEE DAVID BROCKLEHURST		

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CHURCH OF GOD - UNITED KINGDOM

England & Wales - Charity number 1059248

Accounts

CHURCH OF GOD - UNITED KINGDOM

REPORT AND FINANCIAL STATEMENTS

31st MARCH 2025

Charity Registration No (England and Wales): 1059248
Charity Registration No (Scotland): SC039469
Company Number: 03121130

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The Trustees are pleased to present their report together with their financial statements for the year ended 31st March 2025.

1. Reference and Administrative Details

Charity Registration No (England and Wales): 1059248

Charity Registration No (Scotland): SC039469

Company Number: 03121130

Principal Office: The Forge, Manor Farm Courtyard
Main Street
West Hagbourne
Didcot
Oxfordshire
OX11 0ND

(a) Advisers

Bankers
Royal Bank of Scotland Plc
Drummond House (FH) Branch
Customer Service Centre
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Solicitors
None designated as of this report

Auditors
UHY Ross Brooke
Suite I
Windrush Court
Abingdon Business Park
Abingdon
OX14 1SY

Independent Financial Advisers
Peter Manduell & Co
Financial Services Ltd.
Hamilton House, 17A Cedar Rd
Sutton
Surrey
SM2 5DA

1. Reference and Administrative Details (Continued)

(b) Charity Trustees

The directors of the Charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees, who were also the key management personnel, serving during the year and since the year end are as follows:

Chairman	David Hulme
Deputy Chairman	*David Brocklehurst
	*Christopher Howard
	Robin Hurd
	Paul Roberts
	John Tompsett
	Daniel Tompsett

*denotes an employed trustee (key management)

2. Structure, Governance and Management

(a) Governing Document

The full name of the Charity is "Church of God – United Kingdom" (COG-UK). It is a charitable company limited by guarantee (company number 03121130) which was incorporated on 2nd November 1995 and registered with the Charity Commissioners of England and Wales on 15th November 1996. The registration number is 1059248. The Charity is governed by its Memorandum and Articles of Association, dated 2nd September 1996 as subsequently revised. The members of the Charity consist of the Chairman, the Secretary, and the Deputy Chairman (if one is appointed) and such other members as the Trustees may appoint in accordance with the Memorandum and Articles of Association.

(b) Appointment of Trustees

As set out in the Articles of Association there are a minimum of three Trustees and no set maximum number of Trustees. There are currently seven Trustees. New Trustees may be nominated by the existing Trustees.

(c) Trustee Induction and Training

To be nominated an individual should possess the qualifications outlined in Scripture for ordination to an office of service within the Church. Trustees are provided with a handbook prepared by Berwin Leighton Paisner that explains their role and responsibilities. Trustees are updated regularly to keep them apprised of changes in the law.

2. Structure, Governance and Management (Continued)

(d) Organisation

The Board of Trustees administers the Charity. The Board seeks to meet a minimum of four times per year. Subcommittees, if necessary, are appointed on an ad hoc basis and disbanded when they have completed the task for which they are formed. The Chairman is also the Chief Executive of the Charity and is responsible for the day-to-day operations. To facilitate effective operations, the Chief Executive has delegated authority within the scope and limits of his authority including finance, employment, pastoral care of the congregations and production of written material for public distribution.

(e) Related Parties

COG-UK has operated as an organisation associated with the Church of God, an International Community (COG, aIC) in the United States of America. Although capable of independent operation, COG-UK has willingly subordinated itself in doctrine and certain other matters to the constitution of COG, aIC, in so far as it does not bring COG-UK into conflict with the laws of England, Wales and Scotland.

For geographical and cultural reasons, COG-UK has often been used as a vehicle through which COG, aIC has pursued its mission in countries other than the United States and the United Kingdom.

(f) Risk Management

The Trustees have made a thorough review of all foreseeable risks to the Charity including liability for their own acts or failures to act, risks associated with the use of rented properties, risks associated with youth and other Church programs as well as financial and operational risks. For example, the Trustees have established a reserves policy to address certain financial risks. Where possible, the Charity has provided, with the assistance of outside advisers, appropriate insurance cover. The Trustees have, for risks that are identified, and for which there is no insurance cover, attempted to mitigate them by appropriate action and the oversight of competent personnel. For example, youth activities are staffed with experienced people who have been screened internally and externally. The Trustees recognise that the risks the Charity faces can change. Therefore, the Trustees are committed to evaluating programs and activities of the Charity on an ongoing basis and to implement practices to cover or mitigate those risks. As part of this, a Safeguarding policy has been prepared in relation to children and vulnerable adults and is reviewed and updated as necessary. A formal risk register has also been set up in the 2024/25 financial year.

3. Objectives and Activities

(a) Objects of COG-UK

The Charity's objects as set out in its Memorandum of Association are the advancement of religion by preaching throughout the world the Gospel of Jesus Christ concerning the Kingdom of God, and to advance such other charitable purposes as the Trustees shall determine. When planning our activities for the year, the Board have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

3. Objectives and Activities (Continued)

(b) Mission Statement

The mission of the Church of God-UK is to proclaim the good news of the Kingdom of God in all the world as a witness and to take care of those whom God calls into His Church through Jesus Christ.

(c) Employees

In order to achieve the above, we employed six full-time employees plus seven part-time employees. Of the full-time employees, four are Church pastors. The Church employs one part-time pastor. Pastors are not office-based but live and work in areas convenient to the churches they pastor. Four of the pastors' wives are part-time employees who receive a small monthly allowance for their services to the Church in assisting their husbands with their pastoral duties.

COG-UK's head office is located in West Hagbourne, Oxfordshire, and is staffed by an office director who also pastors a local congregation, plus congregations in Belgium, Paris, and Geneva, and two part-time office employees (one largely home-based, one office based). They are supplemented by a part-time consultant contractor.

(d) Activities/Strategies

Activities of COG-UK which support its principal objects and mission are:

- to make, teach and give pastoral care to, disciples of the Church
- to educate the public with respect to the good news of the Kingdom of God and teach its applicability to their everyday life

Strategies of COG-UK to achieve its principal objects and mission include:

- to train and provision ministers to pastor congregations of the Church
- to organise assemblies and educational and social activities connected with the objects
- to pay reasonable remuneration, costs and/or expenses for all persons engaged or preparing or training to be engaged in the promotion of the gospel
- to provide financial and ministerial support in nations, other than the United Kingdom, where the Church has congregations or sponsors programs
- to publish with the use of multimedia, including the printed word, video and the Internet, educational material for public dissemination
- to conduct public lectures and meetings to educate and inform the public

4. Achievements and Performance

Church

The number of congregations in the United Kingdom and its dependencies is eleven.

Telephone and internet links are regularly used to include outlying members in church services. This use of internet links and communication platforms has increased and is now integral to serving remote and housebound members weekly and during our annual Festivals.

Attendance:

Membership within the UK remained stable.

Member Services

Transcripts

Each week, a sermon transcript is e-mailed to members (on request) in the UK, the US, Europe and Africa. Additionally, approximately every four weeks, copies of each sermon transcript are mailed by post to other scattered members and ministers in Europe and Africa. The preparation of the transcripts is handled in the US, with the distribution for the UK served areas being handled from the UK office. On a local level, pastors make arrangements for members in their area with a need for weekly transcripts to be available in a suitable manner.

These transcripts are translated for scattered members in French-speaking areas. Each calendar month, two selected sermon transcripts are made available on the Internet for members to download from the Church's website.

Bible Studies by Computer

Pastors continue to take advantage of the wide uptake of Zoom within their areas to provide Bible Studies remotely.

Monthly shipments of CD/DVD teaching material from the US provide a further opportunity to integrate this group by issuing a monthly schedule of selections to listen to on other weeks. These teachings are also made available on the church website. The intent is to enhance a sense of community at a more local, though physically dispersed, level. The service given to such members through the UK Office is deeply appreciated.

Access to ministry is by the usual technologies. The realisation that there is easy access when needed continues to prove very reassuring and effective for the members.

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4. Achievements and Performance (Continued)

Feast of Tabernacles

The annual Feast of Tabernacles was held 16th October - 24th October 2024 at Venue Cymru, Llandudno, North Wales.

Church members from the UK and some international areas assembled for daily worship services and biblical instruction. This spiritual teaching was supplemented with a social programme designed to meet the needs of both young and old that made use of tourist facilities in the North Wales area.

The infirm and ill members unable to attend the Festival in person were provided with support in their homes as recorded messages and regular communications via Zoom from their spiritual family at the assemblies were sent to them.

As we have noticed in previous years, we received complimentary messages from our hosts at Venue Cymru, hotels and the local landlords about the exemplary behaviour and happy demeanour of our brethren.

Youth

Summer Camp

The 2024 Summer Camp was held from 28th July to 4th August 2024, returning to Hooke Court.

A group of 16 campers and 19 staff (a few of whom were parents of attending campers) gathered in Dorset and enjoyed their time together participating in a hill walk, leatherwork, creative productions, speech education, bible education, a boat trip, initiative training, field sports, a formal dinner, and a speech club. It was an encouraging experience for the youth to be together.

There were no health or safety incidents reported throughout the programme, and it ended with the customary formal dinner as in past years.

International

UK personnel continue to provide pastoral support in international areas.

In person visits were scheduled, with support still provided online.

The minister in Benin translates monthly member letters into French for distribution to all the Francophones. A UK Pastor provided support to the pastors based in Francophone Africa, including conducting a visit to Cameroon and has oversight of the region's finances.

A UK Pastor has had the pastoral care of the members in France, Belgium and Switzerland. Sermons were provided to the congregations throughout the year, with in-person visits resuming. The Feast was held in Pre du Lac, near Annecy.

4. Achievements and Performance (Continued)

In the Scandinavian area a UK pastor provided ministerial support and Bible Studies for the membership online, with the Scandinavian members combining with the Birmingham congregation for Sabbath services. The UK pastor also visited the members on occasion, as their needs required.

In Anglophone West Africa, the Church's resident Ghanaian pastor held regular Sabbath services and Bible studies for the congregations in Ghana and Nigeria via Zoom as internet connections permitted.

A UK elder, mentored by an elder who is a trustee and a former pastor, provided ministerial support to the members in Germany and Austria. They were able to join with UK congregations for Zoom services, with additional support provided through email communications and audio-conferencing.

Media

The Church continued to have its internationally circulated online magazine, Vision, designed in London. Design elements of its website at www.vision.org also benefited from the work of the design consultancy. Though the funding of this aspect of the Church's frontline efforts to reach the general public comes from the US, the wisdom of using a London-based agency continues to pay dividends in the publication's international acceptance.

The Vision.org website remains the Church's main vehicle dedicated to educating the public about biblical principles which furthers the primary mission and objective of preaching the Gospel of Jesus Christ concerning the Kingdom of God throughout the world.

5. Financial Review

(a) Indigenous income and results for the year

This source of income remained unchanged compared with the previous year. The income of the Church is largely derived from its congregational members, with occasional contributions from non-members.

There was a net surplus for the year of £48,425 compared to a net surplus of £966,963 for the previous year. Income and expenditure from normal sources has remained at a similar level to that in the previous year.

(b) Investment Powers and Policy.

The Charity's constitution allows the Trustees to invest in any way they wish.

The Trustees, having regard to the liquidity requirements of operating the Church and the reserves policy set out below, have operated a policy of keeping available funds in an interest-bearing deposit account.

The Trustees approved the further investment of a proportion of the Church's funds with CCLA and purchased Investment Fund Income Units managed by COIF Charity Funds with the aim of achieving a return above inflation.

During the period the CCLA investments generated a total return of -1.4% against a benchmark of 2.6% inflation (CPI). Total unrealised losses for the year were £39,332 and interest receivable £25,776.

5. Financial Review (Continued)

The Board decided in August 2024 to appoint investment managers, RBC Brewin Dolphin and to invest £1.5m of cash reserves with them. In April 2025, £1.5m was placed with Brewin Dolphin with an investment objective of CPI +4%.

(c) Reserves Policy

The Trustees have established the level of reserves (that is those that are freely available) that the charity ought to have a minimum of £150,000. In arriving at this level of reserves they have had regard to regular annual operating costs in the region of £600,000 and the ability to operate for a period of approximately three months without any incoming resources in that period. The actual reserves at 31st March 2025, excluding fixed assets, were £3,308,964 (2024: £3,259,249).

The excess reserves came about following receipt of substantial and unexpected donations leading to a considerable increase in the Church's reserves. Accordingly, the Trustees considered it prudent to invest some of the surplus funds, in order to generate income and hence take advantage of any opportunities which might present themselves to further the work of the Church. As explained in the investment note above, these investments are managed by CCLA and RBC Brewin Dolphin.

The balance of the restricted fund at 31st March 2025 is £39,236 (2024: £70,148).

6. Plans for Future Periods

The charity's plans include continuing to strengthen existing programmes, increasing outreach by using new media, reaching new geographical areas, strengthening communication with members, utilising new technology, and reaching and encouraging the younger generation to become members of the Church when able to do so.

7. Trustees' responsibilities in relation to the financial statements

The Trustees prepare accounts for each financial year, which give a true and fair view of the situation of the Charity and of the net incoming and outgoing resources for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Statement of Recommended Practice "Accounting by Charities". 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.

8. Charity Trustees' Statement

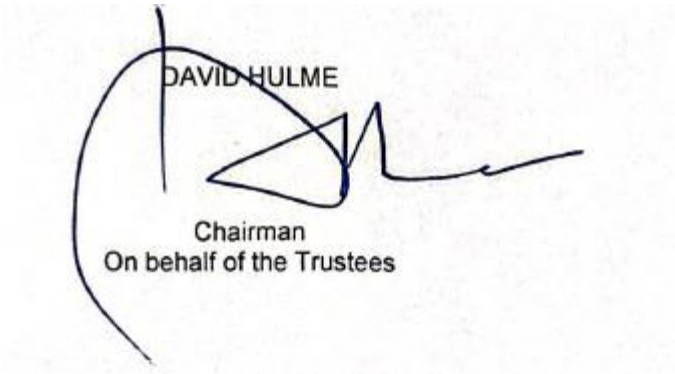
The Charity Trustees, who are directors for the purposes of company law and Trustees for the purposes of charity law, who served during the year and up to the date of this report, are set out on page 2.

In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the directors of the company, we have taken all steps that we ought to have taken, in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP 2019) (as amended for accounting periods commencing from 1st January 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Practice as it applies from 1st January 2019. As well as part 15 of the Companies Act 2006



Opinion
We have audited the financial statements of Church of God – United Kingdom (the 'charitable company') for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2025, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the trustees' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- We have considered:
    - the nature of the charity and sector, control environment and operating performance;
    - the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
    - any matters we identified having reviewed the charity's policies and procedures relating to:
        - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
        - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
        - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
    - the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as the disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act, Charities Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for: This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF CHURCH OF GOD – UNITED KINGDOM

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Caroline Webster FCA (Senior Statutory Auditor)
for and on behalf of UHY Ross Brooke, Statutory Auditor
Suite I,
Windrush Court,
Abingdon Business Park,
Abingdon
OX14 1SY

Date…11/08/2025…

UHY Ross Brooke is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF FINANCIAL ACTIVITIES (Including an income and expenditure account)
YEAR ENDED 31st MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income and endowments from:					
General donations & legacies	4	816,014	-	816,014	1,719,927
Restricted donations:					
Festival		-	22,838	22,838	24,168
Assistance		-	50,924	50,924	15,276
Youth		-	3,171	3,171	3,227
Investments					
Deposit interest		25,776	-	25,776	13,365
Other Income	5	-	-	-	-
Total		841,790	76,933	918,723	1,775,963
Expenditure on:					
Charitable activities:					
Local congregations		363,827	-	363,827	380,401
Media		21,399	-	21,399	20,588
Festival		-	88,019	88,019	163,355
Assistance		-	81,836	81,836	15,276
International		179,936	-	179,936	179,571
Youth		-	80,889	80,889	92,065
Other expenditure		15,060	-	15,060	11,400
Total	7	580,222	250,744	830,966	862,656
Net Income		261,568	(173,811)	87,757	913,307
Transfers between funds		(142,899)	142,899	-	
Loss on investments		(39,332)	-	(39,332)	53,656
Net Movement in Funds		79,337	(30,912)	48,425	966,963
Total funds brought forwards		3,190,434	70,148	3,260,582	2,293,619
Total funds carried forwards		3,269,771	39,236	3,309,007	3,260,582

All the above amounts relate to continuing activities. The charitable company has no recognised gains and losses other than the net movement in funds in the year.

The notes on pages 18 to 26 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF FINANCIAL ACTIVITIES (Including an income and expenditure account)
YEAR ENDED 31st MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income and endowments from:					
General donations	4	1,719,927	-	1,719,927	1,621,591
Restricted donations:					
Festival		-	24,168	24,168	28,811
Assistance		-	15,276	15,276	7,932
Youth		-	3,227	3,227	2,577
Investments					
Deposit interest		13,365	-	13,365	715
Other Income	5	-	-	-	-
Total		1,733,292	42,671	1,775,963	1,661,626
Expenditure on:					
Charitable activities:					
Local congregations		380,401	-	380,401	296,567
Media		20,588	-	20,588	17,662
Festival		139,187	24,168	163,355	145,026
Assistance		-	15,276	15,276	7,932
International		179,571	-	179,571	187,941
Youth		78,012	14,053	92,065	74,522
Other expenditure		11,400	-	11,400	9,600
Total	7	809,159	53,497	862,656	739,250
Net Income		924,133	(10,826)	913,307	922,376
Transfers between funds		(10,826)	10,826	-	-
Gains on investments		53,656	-	53,656	
Net Movement in Funds		**966,963**	**-**	**966,963**	**922,376**
Funds at 1st April 2023		2,223,471	70,148	2,293,619	1,371,243
Funds at 31st March 2024		3,190,434	70,148	3,260,582	2,293,619

The notes on pages 18 to 26 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

BALANCE SHEET
YEAR ENDED 31st MARCH 2025

	Note	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	9	43		1,333	
Investments	10	2,464,324		753,656	
			2,464,367		754,989
Current Assets					
Debtors and prepayments	11	54,824		169,941	
Cash at bank		830,804		2,356,976	
		885,628		2,526,917	
Creditors, amounts falling due within one year	12	(40,988)		(21,324)	
Net Current Assets			844,640		2,505,593
Total Assets Less Current Liabilities			3,309,007		3,260,582
Income Funds					
Restricted funds	14		39,236		70,148
Unrestricted funds			3,269,771		3,190,434
Total Funds			3,309,007		3,260,582

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Trustees and authorised for issue on 26.8.2025 and are signed on their behalf by:

David Hulme
Trustee/Director

The notes on pages 18 to 26 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF CASH FLOWS
YEAR ENDED 31st MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash (used in)/ provided by operating activities	18	158,720	1,047,917
Cash flows from investing activities			
Purchase of fixed assets		-	(2,580)
Interest income		25,776	13,365
Payments to acquire investments		(1,710,668)	(700,000)
Net cash provided by investing activities		(1,684,892)	(689,215)
Change in cash and cash equivalents in the year		(1,526,172)	358,702
Cash and cash equivalents at the beginning of the year		2,356,976	1,998,274
Total cash and cash equivalents at the end of the year		830,804	2,356,976

The notes on pages 18 to 26 form part of these financial statements

1. General Information

Church of God – United Kingdom is an incorporated Charity limited by guarantee. The registered charity number (England and Wales) is 1059248 and the registered charity number (Scotland) is SC039469. The company number is 03121130 and the principal office address is The Forge, Manor Farm Courtyard, Main Street, West Hagbourne, Didcot, Oxfordshire, OX11 0ND.

The financial statements have been prepared in pounds sterling and the figures are rounded to the nearest £.

2. Accounting Policies

The principal accounting policies are summarised below and have been consistently applied throughout the current and preceding year.

(a) The financial statements are prepared under the historical cost convention and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Companies Act 2006.

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

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources and no material uncertainties to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Trustees report.

A separate income and expenditure account has not been prepared as the figures comprising net expenditure for the year shown in the Statement of Financial Activities give the information required under the Companies Act 2006, together with details of other recognised gains and losses.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

- Restricted funds comprise funds donated by members for expenditure on Festival, Assistance and Youth.

(c) Income

- Income is recognised in the SOFA when the charity is legally entitled to the income, it is probable that the income will be received, and the amount can be quantified with reasonable accuracy.

- Voluntary income received by way of donations and gifts is recognised in the Statement of Financial Activities (“the SOFA”) when received.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised when there is a constructive obligation to pay for expenditure.

Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it related.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes all costs excluding governance costs.
- Subsidy payments are made to members of the congregation in need, at the discretion of the trustees.
- Staff costs are allocated to the expenditure heads on the basis of estimated staff time incurred.
- Admin costs are allocated to the expenditure heads on a percentage basis.

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Fixed assets with a cost below £1,000 are not capitalised.

- Depreciation is provided on all tangible fixed assets held by the charity for its own use at the following rates:

Computer software	-	2 years straight line
Fixtures and fittings	-	20% p.a. on cost
Equipment	-	20% p.a. on cost
Boat	-	20% p.a. on cost
Leasehold improvements	-	over the remaining life of the lease

(f) Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date, based upon valuations provided by fund managers.

All gains and losses are taken to the Statement of Financial Activities as they arise.

(g) Taxation

Income is applied exclusively to charitable purposes and therefore the charity is entitled to the exemption from tax afforded by the Corporation Tax Act 2010.

(h) Pensions

Pension contributions are paid into personal pension schemes on the advice of independent financial advisors. Pension costs are charged to the Statement of Financial Activities account on an accrual's basis.

(I) Operating leases

Rentals under operating leases are charged on a straight-line basis over the lease term.

(J) Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities, or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the charitable company after deducting all its liabilities.

3. Judgements in Applying Accounting Policies and Key Sources of Estimation Uncertainty

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgement or material estimation uncertainties affecting the reported financial performance in the current or prior year.

4. Donations, gifts and legacies

	2025 £	2024 £
Donations	816,014	1,719,927
Legacies	-	-
	816,014	1,719,927

The charity receives its income from the members of The Church.

5. Other income

There was no other income during the year.

6. Net Income/ (Expenditure) for the Year

This is stated after charging:	2025 £	2024 £
Auditor’s remuneration	13,860	11,400
Operating leases – office rentals	33,380	28,323

7. **Analysis of Total Resources Expended**

2025	Staff Costs £	Direct Costs £	Allocated Costs £	Total 2025 £
Direct charitable expenditure:				
Local congregations	198,959	129,254	35,614	363,827
Media	3,592	-	17,807	21,399
Festival	42,527	15,813	29,679	88,019
Assistance	-	81,836	-	81,836
International	53,401	126,535	-	179,936
Youth	40,956	4,320	35,614	80,889
Allocated Costs	45,855	-	(45,855)	-
Governance costs	-	15,060	-	15,060
	385,289	372,818	72,859	830,966

2024	Staff Costs £	Other Direct Costs £	Allocated Costs £	Total 2024 £
Direct charitable expenditure:				
Local congregations	201,891	144,624	33,886	380,401
Media	3,645	-	16,943	20,588
Festival	43,154	91,962	28,239	163,355
Assistance	-	15,276	-	15,276
International	54,187	125,384	-	179,571
Youth	41,558	16,620	33,887	92,065
Allocated Costs	46,532	-	(46,532)	-
Governance costs	-	11,400	-	11,400
	390,967	405,266	66,423	862,656

8. Employees and Staff Costs

	2025 £	2024 £
Salaries and wages	338,646	347,731
National insurance	26,275	25,732
Pension costs	8,014	8,435
Other staff costs – health and life insurance	12,354	9,069
	385,289	390,967

The average monthly number of employees during the period was 13 (2024: 17) of whom 4 were part time (equivalent to four full time).

Salaries of £78,806 (2024: £80,216) and pension costs of £1,163 (2024: £1,163) relate to the key management personnel.

No employee is paid at or above £60,000 a year.

During the financial year, the charitable company made a termination payment of £6,359.

9. Tangible Fixed Assets

	Leasehold Improvements	Boat	Office Equipment	Computer Software	Total
Cost					
At 1st April 2024	6,888	3,996	45,276	1,451	57,611
Additions	-	-	-	-	-
At 31st March 2025	6,888	3,996	45,276	1,451	57,611
Depreciation					
At 1st April 2024	6,888	3,996	43,943	1,451	56,278
Charge in the year	-	-	1,290	-	1,290
At 31st March 2025	6,888	3,996	45,233	1,451	57,568
Net book value					
At 31st March 2025	-	-	43	-	43
At 31st March 2024	-	-	1,333	-	1,333

The assets above are used primarily in the administration of the Church.

10. **Fixed asset investments**

	Investments £
Market value at 1st April 2024	753,656
Additions	1,750,000
Loss on investments	(39,332)
Market value at 31st March 2025	2,464,324

	2025 £
The investment assets are held:	
UK other securities	964,324
Cash held for investment	1,500,000
Total	2,464,324

	£
Historical cost:	
At 31st March 2025	2,450,000

In the year charity purchased units in the COIF Charities Investment Fund Inc
Investments are held primarily to provide an investment return for the charity.

11. **Debtors**

	2025 £	2024 £
Other debtors	48,644	161,894
Prepayments and accrued income	6,180	8,047
	54,824	169,941

12. **Creditors: amounts falling due within one year**

	2025 £	2024 £
Trade creditors	1,353	1,288
Taxation and social security	7,479	8,396
Other creditors	-	-
Accruals	32,156	11,640
	40,988	21,324

13. **Analysis of Net Assets by Fund**

2025	Restricted Funds £	Unrestricted Funds £	Total £
Fixed assets	-	2,464,367	2,464,367
Current assets	39,236	846,392	885,628
Current liabilities	-	(40,988)	(40,988)
	39,236	3,269,771	3,309,007

2024	Restricted Funds £	Unrestricted Funds £	Total £
Fixed assets	-	754,989	754,989
Current assets	70,148	2,456,769	2,526,917
Current liabilities	-	(21,324)	(21,324)
	70,148	3,190,434	3,260,582

14. **Restricted Funds**

	Balance 1st April 2024 £	Movement in Resources Incoming £	Movement in Resources Outgoing £	T/fers £	Balance 31st March 2025 £
Festival	-	22,838	(88,019)	65,181	-
Assistance	70,148	50,924	(81,836)	-	39,236
Youth	-	3,171	(80,889)	77,718	-
	70,148	76,933	(250,744)	142,899	39,236

	Balance 1st April 2023 £	Movement in Resources Incoming £	Movement in Resources Outgoing £	T/fers £	Balance 31st March 2024 £
Festival	-	24,168	(24,168)	-	-
Assistance	70,148	15,276	(15,276)	-	70,148
Youth	-	3,227	(14,053)	10,826	-
	70,148	42,671	(53,497)	10,826	70,148

Restricted funds and their purposes:

Festival - for the funding of the annual holy days, principally the Feast of Tabernacles.
Assistance - for assisting needy congregational members in the UK and developing countries.
Youth - for the funding of youth activities including but not limited to summer camp.

15. **Transactions with Trustees and Related Persons**

Trustees are reimbursed actual costs necessarily incurred on church business. Messrs George Delap, Paul Roberts, David Brocklehurst, John Tompsett, Daniel Tompsett, David Hulme, Christopher Howard and Robin Hurd were respectively reimbursed £363 (2024: £1070), £Nil(2024: £Nil), £13,128 (2024: £21,087), £Nil (2024: £Nil), £160 (2024:£Nil) £Nil (2024: £Nil), £6,198 (2024: £8,339), £nil (2024: £Nil) during the year. The charity's memorandum and articles allow for up to 50% of the Trustees to be paid employees of the Church. At the year-end, within creditors the charity owed £Nil (David Brocklehurst £Nil). The following received salaries and pensions for the performance of their normal duties as follows:

	2025		2024	
	Salary	Pension	Salary	Pension
	£	£	£	£
G. Delap	-	-	20,804	-
D. Brocklehurst	45,003	1,163	45,003	1,163
C. Howard	17,884	-	17,884	-

Some Trustees' wives are part-time employees of the Church and, as such, receive a small monthly allowance. The total salaries the year were as follows:

	2025		2024	
	Salary	Pension	Salary	Pension
	£	£	£	£
L. Delap	-	-	6,000	-
C. Brocklehurst	6,000	-	6,000	-
H. Howard	600	-	600	-

16. **Operating Leases**

The Church had total commitments under non-cancellable operating leases as follows:

	Land and Buildings	
	2025	2024
	£	£
When payable:		
In less than one year	14,250	14,250
Between one and five years	45,600	68,400
	59,850	18,375

17. **Indemnity Insurance**

The charity has not taken indemnity insurance in respect of its Trustees.

18. **Reconciliation of net movement in funds to net cash flow from operating activities**

	2025 £	2024 £
Net income for the year (as per the statement of financial activities)		
Net movement in funds	87,757	966,963
Adjustment for:		
Depreciation	1,290	1,247
(Gains)/losses on investments	(39,332)	(53,656)
Interest from investments	(25,776)	(13,365)
Decrease/(increase) in debtors	115,117	142,190
Increase/(decrease) in creditors	19,664	4,538
	158,720	1,047,917

19. **Events after the end of the period**

In April 2025, £1,500,000 was invested in Brewin Dolphin. This amount is included in Investments at the balance sheet date as it was designated as such by the Trustees before the year end.

CHURCH OF GOD - UNITED KINGDOM

REPORT AND FINANCIAL STATEMENTS

31st MARCH 2025

Charity Registration No (England and Wales): 1059248
Charity Registration No (Scotland): SC039469
Company Number: 03121130

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The Trustees are pleased to present their report together with their financial statements for the year ended 31st March 2025.

1. Reference and Administrative Details

Charity Registration No (England and Wales): 1059248

Charity Registration No (Scotland): SC039469

Company Number: 03121130

Principal Office: The Forge, Manor Farm Courtyard
Main Street
West Hagbourne
Didcot
Oxfordshire
OX11 0ND

(a) Advisers

Bankers
Royal Bank of Scotland Plc
Drummond House (FH) Branch
Customer Service Centre
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Solicitors
None designated as of this report

Auditors
UHY Ross Brooke
Suite I
Windrush Court
Abingdon Business Park
Abingdon
OX14 1SY

Independent Financial Advisers
Peter Manduell & Co
Financial Services Ltd.
Hamilton House, 17A Cedar Rd
Sutton
Surrey
SM2 5DA

1. Reference and Administrative Details (Continued)

(b) Charity Trustees

The directors of the Charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees, who were also the key management personnel, serving during the year and since the year end are as follows:

Chairman	David Hulme
Deputy Chairman	*David Brocklehurst
	*Christopher Howard
	Robin Hurd
	Paul Roberts
	John Tompsett
	Daniel Tompsett

*denotes an employed trustee (key management)

2. Structure, Governance and Management

(a) Governing Document

The full name of the Charity is "Church of God – United Kingdom" (COG-UK). It is a charitable company limited by guarantee (company number 03121130) which was incorporated on 2nd November 1995 and registered with the Charity Commissioners of England and Wales on 15th November 1996. The registration number is 1059248. The Charity is governed by its Memorandum and Articles of Association, dated 2nd September 1996 as subsequently revised. The members of the Charity consist of the Chairman, the Secretary, and the Deputy Chairman (if one is appointed) and such other members as the Trustees may appoint in accordance with the Memorandum and Articles of Association.

(b) Appointment of Trustees

As set out in the Articles of Association there are a minimum of three Trustees and no set maximum number of Trustees. There are currently seven Trustees. New Trustees may be nominated by the existing Trustees.

(c) Trustee Induction and Training

To be nominated an individual should possess the qualifications outlined in Scripture for ordination to an office of service within the Church. Trustees are provided with a handbook prepared by Berwin Leighton Paisner that explains their role and responsibilities. Trustees are updated regularly to keep them apprised of changes in the law.

2. Structure, Governance and Management (Continued)

(d) Organisation

The Board of Trustees administers the Charity. The Board seeks to meet a minimum of four times per year. Subcommittees, if necessary, are appointed on an ad hoc basis and disbanded when they have completed the task for which they are formed. The Chairman is also the Chief Executive of the Charity and is responsible for the day-to-day operations. To facilitate effective operations, the Chief Executive has delegated authority within the scope and limits of his authority including finance, employment, pastoral care of the congregations and production of written material for public distribution.

(e) Related Parties

COG-UK has operated as an organisation associated with the Church of God, an International Community (COG, aIC) in the United States of America. Although capable of independent operation, COG-UK has willingly subordinated itself in doctrine and certain other matters to the constitution of COG, aIC, in so far as it does not bring COG-UK into conflict with the laws of England, Wales and Scotland.

For geographical and cultural reasons, COG-UK has often been used as a vehicle through which COG, aIC has pursued its mission in countries other than the United States and the United Kingdom.

(f) Risk Management

The Trustees have made a thorough review of all foreseeable risks to the Charity including liability for their own acts or failures to act, risks associated with the use of rented properties, risks associated with youth and other Church programs as well as financial and operational risks. For example, the Trustees have established a reserves policy to address certain financial risks. Where possible, the Charity has provided, with the assistance of outside advisers, appropriate insurance cover. The Trustees have, for risks that are identified, and for which there is no insurance cover, attempted to mitigate them by appropriate action and the oversight of competent personnel. For example, youth activities are staffed with experienced people who have been screened internally and externally. The Trustees recognise that the risks the Charity faces can change. Therefore, the Trustees are committed to evaluating programs and activities of the Charity on an ongoing basis and to implement practices to cover or mitigate those risks. As part of this, a Safeguarding policy has been prepared in relation to children and vulnerable adults and is reviewed and updated as necessary. A formal risk register has also been set up in the 2024/25 financial year.

3. Objectives and Activities

(a) Objects of COG-UK

The Charity's objects as set out in its Memorandum of Association are the advancement of religion by preaching throughout the world the Gospel of Jesus Christ concerning the Kingdom of God, and to advance such other charitable purposes as the Trustees shall determine. When planning our activities for the year, the Board have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

3. Objectives and Activities (Continued)

(b) Mission Statement

The mission of the Church of God-UK is to proclaim the good news of the Kingdom of God in all the world as a witness and to take care of those whom God calls into His Church through Jesus Christ.

(c) Employees

In order to achieve the above, we employed six full-time employees plus seven part-time employees. Of the full-time employees, four are Church pastors. The Church employs one part-time pastor. Pastors are not office-based but live and work in areas convenient to the churches they pastor. Four of the pastors' wives are part-time employees who receive a small monthly allowance for their services to the Church in assisting their husbands with their pastoral duties.

COG-UK's head office is located in West Hagbourne, Oxfordshire, and is staffed by an office director who also pastors a local congregation, plus congregations in Belgium, Paris, and Geneva, and two part-time office employees (one largely home-based, one office based). They are supplemented by a part-time consultant contractor.

(d) Activities/Strategies

Activities of COG-UK which support its principal objects and mission are:

- to make, teach and give pastoral care to, disciples of the Church
- to educate the public with respect to the good news of the Kingdom of God and teach its applicability to their everyday life

Strategies of COG-UK to achieve its principal objects and mission include:

- to train and provision ministers to pastor congregations of the Church
- to organise assemblies and educational and social activities connected with the objects
- to pay reasonable remuneration, costs and/or expenses for all persons engaged or preparing or training to be engaged in the promotion of the gospel
- to provide financial and ministerial support in nations, other than the United Kingdom, where the Church has congregations or sponsors programs
- to publish with the use of multimedia, including the printed word, video and the Internet, educational material for public dissemination
- to conduct public lectures and meetings to educate and inform the public

4. Achievements and Performance

Church

The number of congregations in the United Kingdom and its dependencies is eleven.

Telephone and internet links are regularly used to include outlying members in church services. This use of internet links and communication platforms has increased and is now integral to serving remote and housebound members weekly and during our annual Festivals.

Attendance:

Membership within the UK remained stable.

Member Services

Transcripts

Each week, a sermon transcript is e-mailed to members (on request) in the UK, the US, Europe and Africa. Additionally, approximately every four weeks, copies of each sermon transcript are mailed by post to other scattered members and ministers in Europe and Africa. The preparation of the transcripts is handled in the US, with the distribution for the UK served areas being handled from the UK office. On a local level, pastors make arrangements for members in their area with a need for weekly transcripts to be available in a suitable manner.

These transcripts are translated for scattered members in French-speaking areas. Each calendar month, two selected sermon transcripts are made available on the Internet for members to download from the Church's website.

Bible Studies by Computer

Pastors continue to take advantage of the wide uptake of Zoom within their areas to provide Bible Studies remotely.

Monthly shipments of CD/DVD teaching material from the US provide a further opportunity to integrate this group by issuing a monthly schedule of selections to listen to on other weeks. These teachings are also made available on the church website. The intent is to enhance a sense of community at a more local, though physically dispersed, level. The service given to such members through the UK Office is deeply appreciated.

Access to ministry is by the usual technologies. The realisation that there is easy access when needed continues to prove very reassuring and effective for the members.

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4. Achievements and Performance (Continued)

Feast of Tabernacles

The annual Feast of Tabernacles was held 16th October - 24th October 2024 at Venue Cymru, Llandudno, North Wales.

Church members from the UK and some international areas assembled for daily worship services and biblical instruction. This spiritual teaching was supplemented with a social programme designed to meet the needs of both young and old that made use of tourist facilities in the North Wales area.

The infirm and ill members unable to attend the Festival in person were provided with support in their homes as recorded messages and regular communications via Zoom from their spiritual family at the assemblies were sent to them.

As we have noticed in previous years, we received complimentary messages from our hosts at Venue Cymru, hotels and the local landlords about the exemplary behaviour and happy demeanour of our brethren.

Youth

Summer Camp

The 2024 Summer Camp was held from 28th July to 4th August 2024, returning to Hooke Court.

A group of 16 campers and 19 staff (a few of whom were parents of attending campers) gathered in Dorset and enjoyed their time together participating in a hill walk, leatherwork, creative productions, speech education, bible education, a boat trip, initiative training, field sports, a formal dinner, and a speech club. It was an encouraging experience for the youth to be together.

There were no health or safety incidents reported throughout the programme, and it ended with the customary formal dinner as in past years.

International

UK personnel continue to provide pastoral support in international areas.

In person visits were scheduled, with support still provided online.

The minister in Benin translates monthly member letters into French for distribution to all the Francophones. A UK Pastor provided support to the pastors based in Francophone Africa, including conducting a visit to Cameroon and has oversight of the region's finances.

A UK Pastor has had the pastoral care of the members in France, Belgium and Switzerland. Sermons were provided to the congregations throughout the year, with in-person visits resuming. The Feast was held in Pre du Lac, near Annecy.

4. Achievements and Performance (Continued)

In the Scandinavian area a UK pastor provided ministerial support and Bible Studies for the membership online, with the Scandinavian members combining with the Birmingham congregation for Sabbath services. The UK pastor also visited the members on occasion, as their needs required.

In Anglophone West Africa, the Church's resident Ghanaian pastor held regular Sabbath services and Bible studies for the congregations in Ghana and Nigeria via Zoom as internet connections permitted.

A UK elder, mentored by an elder who is a trustee and a former pastor, provided ministerial support to the members in Germany and Austria. They were able to join with UK congregations for Zoom services, with additional support provided through email communications and audio-conferencing.

Media

The Church continued to have its internationally circulated online magazine, Vision, designed in London. Design elements of its website at www.vision.org also benefited from the work of the design consultancy. Though the funding of this aspect of the Church's frontline efforts to reach the general public comes from the US, the wisdom of using a London-based agency continues to pay dividends in the publication's international acceptance.

The Vision.org website remains the Church's main vehicle dedicated to educating the public about biblical principles which furthers the primary mission and objective of preaching the Gospel of Jesus Christ concerning the Kingdom of God throughout the world.

5. Financial Review

(a) Indigenous income and results for the year

This source of income remained unchanged compared with the previous year. The income of the Church is largely derived from its congregational members, with occasional contributions from non-members.

There was a net surplus for the year of £48,425 compared to a net surplus of £966,963 for the previous year. Income and expenditure from normal sources has remained at a similar level to that in the previous year.

(b) Investment Powers and Policy.

The Charity's constitution allows the Trustees to invest in any way they wish.

The Trustees, having regard to the liquidity requirements of operating the Church and the reserves policy set out below, have operated a policy of keeping available funds in an interest-bearing deposit account.

The Trustees approved the further investment of a proportion of the Church's funds with CCLA and purchased Investment Fund Income Units managed by COIF Charity Funds with the aim of achieving a return above inflation.

During the period the CCLA investments generated a total return of -1.4% against a benchmark of 2.6% inflation (CPI). Total unrealised losses for the year were £39,332 and interest receivable £25,776.

5. Financial Review (Continued)

The Board decided in August 2024 to appoint investment managers, RBC Brewin Dolphin and to invest £1.5m of cash reserves with them. In April 2025, £1.5m was placed with Brewin Dolphin with an investment objective of CPI +4%.

(c) Reserves Policy

The Trustees have established the level of reserves (that is those that are freely available) that the charity ought to have a minimum of £150,000. In arriving at this level of reserves they have had regard to regular annual operating costs in the region of £600,000 and the ability to operate for a period of approximately three months without any incoming resources in that period. The actual reserves at 31st March 2025, excluding fixed assets, were £3,308,964 (2024: £3,259,249).

The excess reserves came about following receipt of substantial and unexpected donations leading to a considerable increase in the Church's reserves. Accordingly, the Trustees considered it prudent to invest some of the surplus funds, in order to generate income and hence take advantage of any opportunities which might present themselves to further the work of the Church. As explained in the investment note above, these investments are managed by CCLA and RBC Brewin Dolphin.

The balance of the restricted fund at 31st March 2025 is £39,236 (2024: £70,148).

6. Plans for Future Periods

The charity's plans include continuing to strengthen existing programmes, increasing outreach by using new media, reaching new geographical areas, strengthening communication with members, utilising new technology, and reaching and encouraging the younger generation to become members of the Church when able to do so.

7. Trustees' responsibilities in relation to the financial statements

The Trustees prepare accounts for each financial year, which give a true and fair view of the situation of the Charity and of the net incoming and outgoing resources for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Statement of Recommended Practice "Accounting by Charities". 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.

8. Charity Trustees' Statement

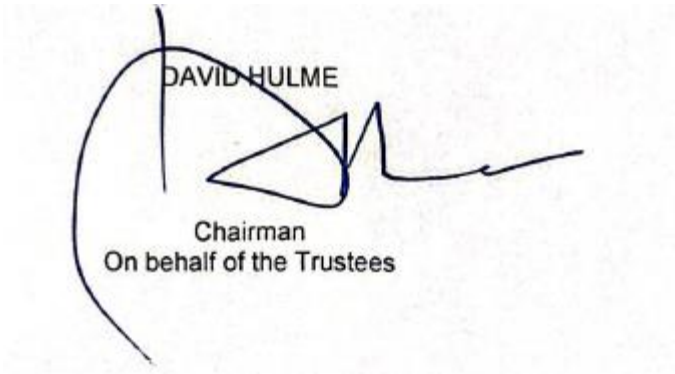
The Charity Trustees, who are directors for the purposes of company law and Trustees for the purposes of charity law, who served during the year and up to the date of this report, are set out on page 2.

In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the directors of the company, we have taken all steps that we ought to have taken, in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP 2019) (as amended for accounting periods commencing from 1st January 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Practice as it applies from 1st January 2019. As well as part 15 of the Companies Act 2006



Opinion
We have audited the financial statements of Church of God – United Kingdom (the 'charitable company') for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2025, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the trustees' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- We have considered:
    - the nature of the charity and sector, control environment and operating performance;
    - the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
    - any matters we identified having reviewed the charity's policies and procedures relating to:
        - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
        - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
        - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
    - the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as the disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act, Charities Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for: This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF CHURCH OF GOD – UNITED KINGDOM

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Caroline Webster FCA (Senior Statutory Auditor)
for and on behalf of UHY Ross Brooke, Statutory Auditor
Suite I,
Windrush Court,
Abingdon Business Park,
Abingdon
OX14 1SY

Date…11/08/2025…

UHY Ross Brooke is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF FINANCIAL ACTIVITIES (Including an income and expenditure account)
YEAR ENDED 31st MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income and endowments from:					
General donations & legacies	4	816,014	-	816,014	1,719,927
Restricted donations:					
Festival		-	22,838	22,838	24,168
Assistance		-	50,924	50,924	15,276
Youth		-	3,171	3,171	3,227
Investments					
Deposit interest		25,776	-	25,776	13,365
Other Income	5	-	-	-	-
Total		841,790	76,933	918,723	1,775,963
Expenditure on:					
Charitable activities:					
Local congregations		363,827	-	363,827	380,401
Media		21,399	-	21,399	20,588
Festival		-	88,019	88,019	163,355
Assistance		-	81,836	81,836	15,276
International		179,936	-	179,936	179,571
Youth		-	80,889	80,889	92,065
Other expenditure		15,060	-	15,060	11,400
Total	7	580,222	250,744	830,966	862,656
Net Income		261,568	(173,811)	87,757	913,307
Transfers between funds		(142,899)	142,899	-	
Loss on investments		(39,332)	-	(39,332)	53,656
Net Movement in Funds		79,337	(30,912)	48,425	966,963
Total funds brought forwards		3,190,434	70,148	3,260,582	2,293,619
Total funds carried forwards		3,269,771	39,236	3,309,007	3,260,582

All the above amounts relate to continuing activities. The charitable company has no recognised gains and losses other than the net movement in funds in the year.

The notes on pages 18 to 26 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF FINANCIAL ACTIVITIES (Including an income and expenditure account)
YEAR ENDED 31st MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income and endowments from:					
General donations	4	1,719,927	-	1,719,927	1,621,591
Restricted donations:					
Festival		-	24,168	24,168	28,811
Assistance		-	15,276	15,276	7,932
Youth		-	3,227	3,227	2,577
Investments					
Deposit interest		13,365	-	13,365	715
Other Income	5	-	-	-	-
Total		1,733,292	42,671	1,775,963	1,661,626
Expenditure on:					
Charitable activities:					
Local congregations		380,401	-	380,401	296,567
Media		20,588	-	20,588	17,662
Festival		139,187	24,168	163,355	145,026
Assistance		-	15,276	15,276	7,932
International		179,571	-	179,571	187,941
Youth		78,012	14,053	92,065	74,522
Other expenditure		11,400	-	11,400	9,600
Total	7	809,159	53,497	862,656	739,250
Net Income		924,133	(10,826)	913,307	922,376
Transfers between funds		(10,826)	10,826	-	-
Gains on investments		53,656	-	53,656	
Net Movement in Funds		**966,963**	**-**	**966,963**	**922,376**
Funds at 1st April 2023		2,223,471	70,148	2,293,619	1,371,243
Funds at 31st March 2024		3,190,434	70,148	3,260,582	2,293,619

The notes on pages 18 to 26 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

BALANCE SHEET
YEAR ENDED 31st MARCH 2025

	Note	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	9	43		1,333	
Investments	10	2,464,324		753,656	
			2,464,367		754,989
Current Assets					
Debtors and prepayments	11	54,824		169,941	
Cash at bank		830,804		2,356,976	
		885,628		2,526,917	
Creditors, amounts falling due within one year	12	(40,988)		(21,324)	
Net Current Assets			844,640		2,505,593
Total Assets Less Current Liabilities			3,309,007		3,260,582
Income Funds					
Restricted funds	14		39,236		70,148
Unrestricted funds			3,269,771		3,190,434
Total Funds			3,309,007		3,260,582

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Trustees and authorised for issue on 26.8.2025 and are signed on their behalf by:

David Hulme
Trustee/Director

The notes on pages 18 to 26 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF CASH FLOWS
YEAR ENDED 31st MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash (used in)/ provided by operating activities	18	158,720	1,047,917
Cash flows from investing activities			
Purchase of fixed assets		-	(2,580)
Interest income		25,776	13,365
Payments to acquire investments		(1,710,668)	(700,000)
Net cash provided by investing activities		(1,684,892)	(689,215)
Change in cash and cash equivalents in the year		(1,526,172)	358,702
Cash and cash equivalents at the beginning of the year		2,356,976	1,998,274
Total cash and cash equivalents at the end of the year		830,804	2,356,976

The notes on pages 18 to 26 form part of these financial statements

1. General Information

Church of God – United Kingdom is an incorporated Charity limited by guarantee. The registered charity number (England and Wales) is 1059248 and the registered charity number (Scotland) is SC039469. The company number is 03121130 and the principal office address is The Forge, Manor Farm Courtyard, Main Street, West Hagbourne, Didcot, Oxfordshire, OX11 0ND.

The financial statements have been prepared in pounds sterling and the figures are rounded to the nearest £.

2. Accounting Policies

The principal accounting policies are summarised below and have been consistently applied throughout the current and preceding year.

(a) The financial statements are prepared under the historical cost convention and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Companies Act 2006.

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

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources and no material uncertainties to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Trustees report.

A separate income and expenditure account has not been prepared as the figures comprising net expenditure for the year shown in the Statement of Financial Activities give the information required under the Companies Act 2006, together with details of other recognised gains and losses.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

- Restricted funds comprise funds donated by members for expenditure on Festival, Assistance and Youth.

(c) Income

- Income is recognised in the SOFA when the charity is legally entitled to the income, it is probable that the income will be received, and the amount can be quantified with reasonable accuracy.

- Voluntary income received by way of donations and gifts is recognised in the Statement of Financial Activities (“the SOFA”) when received.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised when there is a constructive obligation to pay for expenditure.

Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it related.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes all costs excluding governance costs.
- Subsidy payments are made to members of the congregation in need, at the discretion of the trustees.
- Staff costs are allocated to the expenditure heads on the basis of estimated staff time incurred.
- Admin costs are allocated to the expenditure heads on a percentage basis.

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Fixed assets with a cost below £1,000 are not capitalised.

- Depreciation is provided on all tangible fixed assets held by the charity for its own use at the following rates:

Computer software	-	2 years straight line
Fixtures and fittings	-	20% p.a. on cost
Equipment	-	20% p.a. on cost
Boat	-	20% p.a. on cost
Leasehold improvements	-	over the remaining life of the lease

(f) Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date, based upon valuations provided by fund managers.

All gains and losses are taken to the Statement of Financial Activities as they arise.

(g) Taxation

Income is applied exclusively to charitable purposes and therefore the charity is entitled to the exemption from tax afforded by the Corporation Tax Act 2010.

(h) Pensions

Pension contributions are paid into personal pension schemes on the advice of independent financial advisors. Pension costs are charged to the Statement of Financial Activities account on an accrual's basis.

(I) Operating leases

Rentals under operating leases are charged on a straight-line basis over the lease term.

(J) Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities, or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the charitable company after deducting all its liabilities.

3. Judgements in Applying Accounting Policies and Key Sources of Estimation Uncertainty

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgement or material estimation uncertainties affecting the reported financial performance in the current or prior year.

4. Donations, gifts and legacies

	2025 £	2024 £
Donations	816,014	1,719,927
Legacies	-	-
	816,014	1,719,927

The charity receives its income from the members of The Church.

5. Other income

There was no other income during the year.

6. Net Income/ (Expenditure) for the Year

This is stated after charging:	2025 £	2024 £
Auditor’s remuneration	13,860	11,400
Operating leases – office rentals	33,380	28,323

7. **Analysis of Total Resources Expended**

2025	Staff Costs £	Direct Costs £	Allocated Costs £	Total 2025 £
Direct charitable expenditure:				
Local congregations	198,959	129,254	35,614	363,827
Media	3,592	-	17,807	21,399
Festival	42,527	15,813	29,679	88,019
Assistance	-	81,836	-	81,836
International	53,401	126,535	-	179,936
Youth	40,956	4,320	35,614	80,889
Allocated Costs	45,855	-	(45,855)	-
Governance costs	-	15,060	-	15,060
	385,289	372,818	72,859	830,966

2024	Staff Costs £	Other Direct Costs £	Allocated Costs £	Total 2024 £
Direct charitable expenditure:				
Local congregations	201,891	144,624	33,886	380,401
Media	3,645	-	16,943	20,588
Festival	43,154	91,962	28,239	163,355
Assistance	-	15,276	-	15,276
International	54,187	125,384	-	179,571
Youth	41,558	16,620	33,887	92,065
Allocated Costs	46,532	-	(46,532)	-
Governance costs	-	11,400	-	11,400
	390,967	405,266	66,423	862,656

8. Employees and Staff Costs

	2025 £	2024 £
Salaries and wages	338,646	347,731
National insurance	26,275	25,732
Pension costs	8,014	8,435
Other staff costs – health and life insurance	12,354	9,069
	385,289	390,967

The average monthly number of employees during the period was 13 (2024: 17) of whom 4 were part time (equivalent to four full time).

Salaries of £78,806 (2024: £80,216) and pension costs of £1,163 (2024: £1,163) relate to the key management personnel.

No employee is paid at or above £60,000 a year.

During the financial year, the charitable company made a termination payment of £6,359.

9. Tangible Fixed Assets

	Leasehold Improvements	Boat	Office Equipment	Computer Software	Total
Cost					
At 1st April 2024	6,888	3,996	45,276	1,451	57,611
Additions	-	-	-	-	-
At 31st March 2025	6,888	3,996	45,276	1,451	57,611
Depreciation					
At 1st April 2024	6,888	3,996	43,943	1,451	56,278
Charge in the year	-	-	1,290	-	1,290
At 31st March 2025	6,888	3,996	45,233	1,451	57,568
Net book value					
At 31st March 2025	-	-	43	-	43
At 31st March 2024	-	-	1,333	-	1,333

The assets above are used primarily in the administration of the Church.

10. **Fixed asset investments**

	Investments £
Market value at 1st April 2024	753,656
Additions	1,750,000
Loss on investments	(39,332)
Market value at 31st March 2025	2,464,324

	2025 £
The investment assets are held:	
UK other securities	964,324
Cash held for investment	1,500,000
Total	2,464,324

	£
Historical cost:	
At 31st March 2025	2,450,000

In the year charity purchased units in the COIF Charities Investment Fund Inc
Investments are held primarily to provide an investment return for the charity.

11. **Debtors**

	2025 £	2024 £
Other debtors	48,644	161,894
Prepayments and accrued income	6,180	8,047
	54,824	169,941

12. **Creditors: amounts falling due within one year**

	2025 £	2024 £
Trade creditors	1,353	1,288
Taxation and social security	7,479	8,396
Other creditors	-	-
Accruals	32,156	11,640
	40,988	21,324

13. **Analysis of Net Assets by Fund**

2025	Restricted Funds £	Unrestricted Funds £	Total £
Fixed assets	-	2,464,367	2,464,367
Current assets	39,236	846,392	885,628
Current liabilities	-	(40,988)	(40,988)
	39,236	3,269,771	3,309,007

2024	Restricted Funds £	Unrestricted Funds £	Total £
Fixed assets	-	754,989	754,989
Current assets	70,148	2,456,769	2,526,917
Current liabilities	-	(21,324)	(21,324)
	70,148	3,190,434	3,260,582

14. **Restricted Funds**

	Balance 1st April 2024 £	Movement in Resources Incoming £	Movement in Resources Outgoing £	T/fers £	Balance 31st March 2025 £
Festival	-	22,838	(88,019)	65,181	-
Assistance	70,148	50,924	(81,836)	-	39,236
Youth	-	3,171	(80,889)	77,718	-
	70,148	76,933	(250,744)	142,899	39,236

	Balance 1st April 2023 £	Movement in Resources Incoming £	Movement in Resources Outgoing £	T/fers £	Balance 31st March 2024 £
Festival	-	24,168	(24,168)	-	-
Assistance	70,148	15,276	(15,276)	-	70,148
Youth	-	3,227	(14,053)	10,826	-
	70,148	42,671	(53,497)	10,826	70,148

Restricted funds and their purposes:

Festival - for the funding of the annual holy days, principally the Feast of Tabernacles.
Assistance - for assisting needy congregational members in the UK and developing countries.
Youth - for the funding of youth activities including but not limited to summer camp.

15. **Transactions with Trustees and Related Persons**

Trustees are reimbursed actual costs necessarily incurred on church business. Messrs George Delap, Paul Roberts, David Brocklehurst, John Tompsett, Daniel Tompsett, David Hulme, Christopher Howard and Robin Hurd were respectively reimbursed £363 (2024: £1070), £Nil(2024: £Nil), £13,128 (2024: £21,087), £Nil (2024: £Nil), £160 (2024:£Nil) £Nil (2024: £Nil), £6,198 (2024: £8,339), £nil (2024: £Nil) during the year. The charity's memorandum and articles allow for up to 50% of the Trustees to be paid employees of the Church. At the year-end, within creditors the charity owed £Nil (David Brocklehurst £Nil). The following received salaries and pensions for the performance of their normal duties as follows:

	2025		2024	
	Salary	Pension	Salary	Pension
	£	£	£	£
G. Delap	-	-	20,804	-
D. Brocklehurst	45,003	1,163	45,003	1,163
C. Howard	17,884	-	17,884	-

Some Trustees' wives are part-time employees of the Church and, as such, receive a small monthly allowance. The total salaries the year were as follows:

	2025		2024	
	Salary	Pension	Salary	Pension
	£	£	£	£
L. Delap	-	-	6,000	-
C. Brocklehurst	6,000	-	6,000	-
H. Howard	600	-	600	-

16. **Operating Leases**

The Church had total commitments under non-cancellable operating leases as follows:

	Land and Buildings	
	2025	2024
	£	£
When payable:		
In less than one year	14,250	14,250
Between one and five years	45,600	68,400
	59,850	18,375

17. **Indemnity Insurance**

The charity has not taken indemnity insurance in respect of its Trustees.

18. **Reconciliation of net movement in funds to net cash flow from operating activities**

	2025 £	2024 £
Net income for the year (as per the statement of financial activities)		
Net movement in funds	87,757	966,963
Adjustment for:		
Depreciation	1,290	1,247
(Gains)/losses on investments	(39,332)	(53,656)
Interest from investments	(25,776)	(13,365)
Decrease/(increase) in debtors	115,117	142,190
Increase/(decrease) in creditors	19,664	4,538
	158,720	1,047,917

19. **Events after the end of the period**

In April 2025, £1,500,000 was invested in Brewin Dolphin. This amount is included in Investments at the balance sheet date as it was designated as such by the Trustees before the year end.

UHY Ross Brooke
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Private & Confidential
The Trustees
CHURCH OF GOD – UNITED KINGDOM
The Forge, Manor Farm Courtyard
West Hagbourne
Didcot
Oxfordshire
OX11 0ND
Dear Trustees

REPORT TO MANAGEMENT

During the course of our audit for the year ended 31 March 2025, a number of matters arose which we consider should be brought to your attention.

Accompanying this letter is a memorandum noting these points together with any recommendations we have for possible improvements which could be made.

These matters came to light during the course of our normal audit tests which are designed to assist us in forming our opinion on the financial statements. Our tests may not necessarily disclose all errors or irregularities and should not be relied upon to do so. However, if any irregularity did come to our attention during our audit tests, we would, of course, inform you immediately.

We would be grateful if you could enter management's comments against each point under the "management response" column of the memorandum and return it to us in due course.

We have complied with the Financial Reporting Council's Ethical Standard and all threats to our independence, as identified to you in our planning communication letter dated 30th April 2025, have been properly addressed through appropriate safeguards. No additional facts or matters have arisen during the course of the audit that we wish to draw to your attention and we confirm that we are independent and able to express an objective opinion on the financial statements.

This report has been prepared for the sole use of the trustees and must not be shown to third parties without our prior consent. No responsibilities are accepted by UHY Ross Brooke towards any party acting or refraining from action as a result of this report.

Finally, we would like to express our thanks to all members of the charity's personnel who assisted us in carrying out our work.

Yours faithfully

Caroline Webster

UHY Ross Brooke

Helping you prosper

Ross Brooke Limited, trading as UHY Ross Brooke, is registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

A list of directors is available at the company's registered office. Registered in England No. 3607544.
VAT No. 642549822. Registered office: 2 Old Bath Road, Newbury, Berkshire RG14 1QL.

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A member of UHY International, a network of independent accounting and consulting firms.

SIGNIFICANT MATTERS RELEVANT TO OUR AUDIT FOR THE YEAR ENDED 31 March 2025

Audit approach

There were no changes to our audit approach as set out to you in our letter dated 30 April 2025

Summary of significant audit findings

Significant risk area identified at planning	Findings and recommendations	Management response
Misstatement through inappropriate Revenue Recognition	We have agreed income to supporting documentation and ensured income is recognised correctly. We reviewed post year-end income	
Fraud due to Management Override of controls	We reviewed journal entries and estimates, such as accruals; no issues to report.	
Inappropriate use of the Going Concern assumption	We confirm that the going-concern assumption is appropriate	
Incomplete disclosure of Related Party Transactions	Transactions with trustees and other related parties were reviewed; we did not identify any further transactions which required disclosure.	

Update on prior year audit findings

Issue identified	Findings and recommendations	Management response
Risk Register	During the planning stages of the audit we noted that the charitable company does not have a risk register. We recommend that the charitable company produces a risk register as its best practice and it will assist in monitoring the risks faced by the entity. **Update on prior year** We have now received a copy of the risk register, no further work required.	
Gift Aid Declarations	During the course of the audit work it was noted from the income sample selected that one of the gift aid declarations dated back to early 2000's. There is a risk that the charitable company could incorrectly claim gift aid on an individual donation which it is not entitled to. We recommend that either the email sent to the client is kept with the gift aid declaration of new declarations are obtained. **Update on prior year** No changes , point still relevant for the year ended 31 March 2025	

Income	It was noted that from the income sample selected that as monies (mainly cheques and some cash) were received via post there was a risk that this could go astray in the post and therefore the charity does receive all the donations which it is are entitled to. We recommend that were possible donors are encouraged to donate via bacs. **Update on Prior year** Minimal cash received , point still relevant for the year-ended 31 March 2025	
Subsidy payments – no formal process in place	During the course of the audit , we found several instances were subsidy payments were made to various congregations worldwide. There is not a formal process in place to apply for these subsidy payments and no formal authorisation process. We recommend that a formal process is implemented to apply for subsidy payments. Also, these should be authorised by trustees and noted in the minutes. **Update on prior year** In the year new subsidies have been agreed in the minutes, however there is still no formal process in place . Therefore this point is still relevant for 31 March 2025	
Subsidy payments – supporting documentation	Whilst completing our audit fieldwork , we selected a sample of four subsidy payments. For these four payments the information was not to hand and it had to be requested from the relevant affiliated Church abroad. It is important to confirm that the expenditure is being used for charitable purposes. We recommend that supporting documentation is obtained at the time detailing/confirming how the monies provided have been spent. **Update on prior year** Some improvements , but the charitable company still needs to ensure that they hold supporting documentation for all subsidies.	
Donations	During the course of the audit we identified a large donation, this donation had been paid into the bank via bacs. There was no supporting documentation for this	

	donation and no evidence that the source of the donors income had been confirmed. There is a risk that it could be allocated incorrectly between restricted and unrestricted. We recommend that for all donations above £5,000 you obtain documentation in the form of an email or letter from the donor confirming the amount, restricted or unrestricted. Also , we recommend that for large donations you regularly confirm the donors source of income **Update on prior year** No change, email confirmation had to be obtained during the course of the audit for the year-ended 31 March 2025.	
Bank Statement	A year-end bank statement was requested for one of the charities bank accounts. Unfortunately, the last bank statement available for this account was dated the 31 March 2020. There is a risk that income and expenditure could be understated. We recommend that you ensure that you have all the bank statements for all bank accounts so you can ensure that all income and expenditure has been accounted for. **Update on prior year** No changes , point still relevant for the year ended 31 March 2025	

Current year audit findings

Issue identified	Findings and recommendations	Management Response
Trustees not uptodate on the Charity Commission and Companies House websites	During the course of the audit , it was noted that George Delap resigned at 31 March 2024. Per companies house this was not updated until the 11th June 2024 and per the Charities Commission George Delap is still a trustee. It is a legal requirement to ensure that Companies House and Charity Commission are updated for any changes on timely basis.	
Incorrect allocation of expenditure	During the course of the audit a couple of instances were found were international subsidy transactions had been incorrectly allocated to bank charges.	

	There is a risk that the board of trustees decisions will be made based on incorrect information. We recommend that the on a monthly basis Quickbooks is reviewed to ensure that costs have been allocated correctly by the bookkeeper.	
Bank reconciliation	The year-end bank reconciliation prepared by the bookkeeper is not being reviewed by the office manager. There is a risk that errors or missing items are not identified in a timely manner. We recommend that the bank reconciliation produced by the bookkeeper is reviewed on a monthly basis, this is good practice.	
Quarterly reconciliations between Quickbooks and Aplos	During the course of the audit, we noted that a new database “Aplos” had been implemented in the year. It was noted that only an annual reconciliation is performed. We found for one item traced from Aplos to Quickbooks, the wrong amount had been posted. There is a risk that any errors will be not be identified in and a timely manner and could lead to income being under/overstated. We recommend that quarterly reconciliation are performed as a minimum if not monthly between Aplos and Quickbooks .This will ensure that any discrepancies are identified and can be rectified promptly	
Gift aid remittances not retained	During the course of the audit, we noted that the charity was unable to provide several gift aid remittances. There is a risk that lack of documentation indicates a lapse in good governance. We recommend that remittances are retained.	

Internal controls

The purpose of the audit was for us to express an opinion on the financial statements. The audit included consideration of internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Our audit is, therefore, not designed to identify all control weaknesses. All matters to note are listed above.

Summary of audit differences and letter of representation

We have separately provided a letter of management representations required in connection with our audit. Within this letter is a schedule of the unadjusted misstatement noted during out work.

Anticipated audit report

We have provided an unmodified audit report for the year, subject to the satisfactory clearance of any outstanding/unresolved the matters outlined in this report.

Yours faithfully

UHY Ross Brooke

CHURCH OF GOD - UNITED KINGDOM

England & Wales - Charity number 1059248

Accounts

CHURCH OF GOD - UNITED KINGDOM

REPORT AND FINANCIAL STATEMENTS

31st MARCH 2024

Charity Registration No (England and Wales): 1059248
Charity Registration No (Scotland): SC039469
Company Number: 03121130

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CHUR OF GOD - UNITED KINGDOM (Company Number: 03121130)

REPORT OF THE TRUSTEES
YEAR ENDED 31st MARCH 2024

The Trustees are pleased to present their report together with their financial statements for the year ended 31st March 2024.

1. Reference and Administrative Details

Charity Registration No (England and Wales): 1059248

Charity Registration No (Scotland): SC039469

Company Number: 03121130

Principal Office: The Forge, Manor Farm Courtyard
Main Street
West Hagbourne
Didcot
Oxfordshire
OX11 0ND

(a) Advisers

Bankers
Royal Bank of Scotland Plc
Drummond House (FH) Branch
Customer Service Centre
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Solicitors
None designated as of this report

Auditors
UHY Ross Brooke
Suite I
Windrush Court
Abingdon Business Park
Abingdon
OX14 1SY

Independent Financial Advisers
Peter Manduell & Co
Financial Services Ltd.
Hamilton House, 17A Cedar Rd
Sutton
Surrey
SM2 5DA

1. Reference and Administrative Details (Continued)

(b) Charity Trustees

The directors of the Charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees, who were also the key management personnel, serving during the year and since the year end are as follows:

Chairman	David Hulme
Deputy Chairman	*David Brocklehurst
	George Delap (Resigned 31st March 2024)
	*Christopher Howard
	Robin Hurd
	Paul Roberts
	John Tompsett
	Daniel Tompsett

*denotes an employed trustee (key management)

(c) Board Changes

Following the December 2007 revision of the Articles of Association, there is no requirement for "retirement by rotation." Therefore, no trustee will retire at the Annual General Meeting. Mr George Delap retired on 31st March 2024.

2. Structure, Governance and Management

(a) Governing Document

The full name of the Charity is "Church of God – United Kingdom" (COG-UK). It is a charitable company limited by guarantee (company number 03121130) which was incorporated on 2nd November 1995 and registered with the Charity Commissioners of England and Wales on 15th November 1996. The registration number is 1059248. The Charity is governed by its Memorandum and Articles of Association, dated 2nd September 1996 as subsequently revised. The members of the Charity consist of the Chairman, the Secretary, and the Deputy Chairman (if one is appointed) and such other members as the Trustees may appoint in accordance with the Memorandum and Articles of Association.

(b) Appointment of Trustees

As set out in the Articles of Association there are a minimum of three Trustees and no set maximum number of Trustees. There are currently eight Trustees. New Trustees may be nominated by the existing Trustees.

(c) Trustee Induction and Training

To be nominated an individual should possess the qualifications outlined in Scripture for ordination to an office of service within the Church. Trustees are provided with a handbook prepared by Berwin Leighton Paisner that explains their role and responsibilities. Trustees are updated regularly to keep them apprised of changes in the law.

2. Structure, Governance and Management (Continued)

(d) Organisation

The Board of Trustees administers the Charity. The Board seeks to meet a minimum of four times per year. Subcommittees, if necessary, are appointed on an ad hoc basis and disbanded when they have completed the task for which they are formed. The Chairman is also the Chief Executive of the Charity and is responsible for the day-to-day operations. To facilitate effective operations, the Chief Executive has delegated authority within the scope and limits of his authority including finance, employment, pastoral care of the congregations and production of written material for public distribution.

(e) Related Parties

COG-UK has operated as an organisation associated with the Church of God, an International Community (COG, aIC) in the United States of America. Although capable of independent operation, COG-UK has willingly subordinated itself in doctrine and certain other matters to the constitution of COG, aIC, in so far as it does not bring COG-UK into conflict with the laws of England, Wales and Scotland.

For geographical and cultural reasons, COG-UK has often been used as a vehicle through which COG, aIC has pursued its mission in countries other than the United States. In the past, COG-UK received financial support in the form of grants from COG, aIC. Those grants were used primarily to provide a financial base for non-UK activities. In the current fiscal year, 2022/2023, as in several previous fiscal years, there were no grants to COG-UK from the COG, aIC. Rather, COG-UK's financial position has been such that it can provide assistance for programs outside the UK from its own resources.

(f) Risk Management

The Trustees have made a thorough review of all foreseeable risks to the Charity including liability for their own acts or failures to act, risks associated with the use of rented properties, risks associated with youth and other Church programs as well as financial and operational risks. For example, the Trustees have established a reserves policy to address certain financial risks. Where possible, the Charity has provided, with the assistance of outside advisers, appropriate insurance cover. The Trustees have, for risks that are identified, and for which there is no insurance cover, attempted to mitigate them by appropriate action and the oversight of competent personnel. For example, youth activities are staffed with experienced people who have been screened internally and externally. The Trustees recognise that the risks the Charity faces can change. Therefore, the Trustees are committed to evaluating programs and activities of the Charity on an ongoing basis and to implement practices to cover or mitigate those risks. As part of this, a Safeguarding policy has been prepared in relation to children and vulnerable adults and is reviewed and updated as necessary. A formal risk register is also in the process of being prepared by the Charity.

3. Objectives and Activities

(a) Objects of COG-UK

The Charity's objects as set out in its Memorandum of Association are the advancement of religion by preaching throughout the world the Gospel of Jesus Christ concerning the Kingdom of God, and to advance such other charitable purposes as the Trustees shall determine. When planning our activities for the year, the Board have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

3. Objectives and Activities (Continued)

(b) Mission Statement

The mission of the Church of God-UK is to proclaim the good news of the Kingdom of God in all the world as a witness and to take care of those whom God calls into His Church through Jesus Christ.

(c) Employees

In order to achieve the above, we employed five full-time employees plus eleven part-time employees. Of the full-time employees, four are church pastors. The Church employs three part-time pastors. Pastors are not office-based, but live and work in areas convenient to the churches they pastor. Five of the pastors' wives are part-time employees who receive a salary for their services to the Church in assisting their husbands with their pastoral duties.

COG-UK's head office is located in West Hagbourne, Oxfordshire, and is staffed by an office director who also pastors a local congregation, plus congregations in Belgium, Paris, and Geneva, one full-time (but largely home-based), and two part-time office employees (one largely home-based, one office based).

(d) Activities/Strategies

Activities of COG-UK which support its principal objects and mission are:

- to make, teach and give pastoral care to, disciples of the Church
- to educate the public with respect to the good news of the Kingdom of God and teach its applicability to their everyday life

Strategies of COG-UK to achieve its principal objects and mission include:

- to train and provision ministers to pastor congregations of the Church
- to organise assemblies and educational and social activities connected with the objects
- to pay reasonable remuneration, costs and/or expenses for all persons engaged or preparing or training to be engaged in the promotion of the gospel
- to provide financial and ministerial support in nations, other than the United Kingdom, where the Church has congregations or sponsors programs
- to publish with the use of multimedia, including the printed word, video and the Internet, educational material for public dissemination
- to conduct public lectures and meetings to educate and inform the public

4. Achievements and Performance

Covid-19

Provision continued to be made for the Covid-19 situation, with congregations following local restrictions, but generally able to return to in person meetings. Precautions continued to be observed, respecting local rules and care for the members. Advice continued to be given for members to stay home if they had symptoms of that or other respiratory conditions which could spread rapidly through those attending events, particularly at the Feast of Tabernacles ("the Feast").

Church

The number of congregations in the United Kingdom and its dependencies is eleven.

Telephone and internet links are regularly used to include outlying members in church services. This service was greatly expanded during the Covid-19 pandemic and continues to be utilised to better serve remote and housebound members. Most areas have maintained this service for outlying members to varying degrees, and it has also been utilised to expand the service provided for members during the Feast.

Attendance:

Membership within the UK remained stable.

Member Services

Transcripts

Each week, a sermon transcript is e-mailed to members in the UK, the US, Europe and Africa. Additionally, approximately every four weeks, copies of each sermon transcript are mailed by post to other scattered members and ministers in Europe and Africa. The preparation of the transcripts is handled in the US, with the distribution for the UK served areas being handled from the UK office. On a local level, pastors make arrangements for members in their area with a need for weekly transcripts to be available in a suitable manner.

These transcripts are translated for scattered members in French-speaking areas. Each calendar month, two selected sermon transcripts are made available on the Internet for members to download from the Church's website.

Bible Studies by Computer

With the Covid-19 situation, several pastors took advantage of the wide uptake of Zoom within their areas to continue to provide Bible Studies remotely.

Monthly shipments of CD/DVD teaching material from the US provide a further opportunity to integrate this group by issuing a monthly schedule of selections to listen to on other weeks. The intent is to enhance a sense of community at a more local, though physically dispersed, level. One member in the Isle of Man is housebound, and though all the above operates throughout the year, the special service given to such members through the UK Office is deeply appreciated.

Access to ministry is by the usual technologies. The realisation there is easy access when needed continues to prove very effective.

4. Achievements and Performance (Continued)

Feast of Tabernacles

The annual Feast of Tabernacles was held 29th September - 7th October 2023 at Venue Cymru, Llandudno, North Wales.

Church members from the UK and some international areas assembled for daily worship services and biblical instruction. This spiritual teaching was supplemented with a social programme designed to meet the needs of both young and old that made use of tourist facilities in the North Wales area.

The infirm and ill members unable to attend the Festival in person were provided with support in their homes as recorded messages and regular communications via Zoom from their spiritual family at the assemblies were sent to them.

As we have noticed in previous years, we received complimentary messages from our hosts at Venue Cymru, hotels and the local landlords about the exemplary behaviour and happy demeanour of our brethren.

Youth

Summer Camp

The 2023 Summer Camp was planned for 30th July to 6th August 2023, returning to Hooke Court.

A group of 23 campers and 17 staff (many of whom were parents of attending campers) gathered in Dorset and enjoyed their time together participating in a hill walk, leatherwork, creative productions, speech education, bible education, a boat trip, initiative training, field sports, a formal dinner, and a speech club. It was an encouraging experience to be able to be together and resume some normality.

This time, we maintained a clean bill of health for all attendees throughout the programme, which was able to be completed and end with the customary formal dinner as in past years.

International

UK personnel continue to provide pastoral support in international areas.

In person visits were able to resume this year, with support still provided online, and congregations in Africa were on occasion able to join with congregations in the UK for online services – in addition to joining online for the Feast.

The minister in Benin translates monthly member letters into French for distribution to all the Francophones.

A UK Pastor has had the pastoral care of the members in France, Belgium and Switzerland. Sermons were provided to the congregations throughout the year, with in person visits resuming. The Feast was held in Pré du Lac, near Annecy.

4. Achievements and Performance (Continued)

In the Scandinavian area a UK pastor provided counselling and Bible Studies for the membership online, with the Scandinavian members combining with the Birmingham congregation.

In Anglophone West Africa, the Church's resident Ghanaian pastor held regular Sabbath services and Bible studies for the congregations via Zoom as internet connections permitted. Two UK ministers travelled to Kenya on two occasions, in April and May 2023 and in January 2024, in response to enquiries and requests for a visit from people there who indicated an interest in becoming members of the Church.

A UK elder, mentored by an elder who is a trustee and a former pastor, provided ministerial support to the members in Germany and Austria. They were able to join with UK congregations for Zoom services, with additional support provided through email communications and audio-conferencing.

Media

The Church continued to have its internationally circulated online magazine, *Vision*, designed in London. Design elements of its website at www.vision.org also benefited from the work of the design consultancy. Though the funding of this aspect of the Church's frontline efforts to reach the general public comes from the US, the wisdom of using a London-based agency continues to pay dividends in the publication's international acceptance.

The Vision.org website remains the Church's main vehicle dedicated to educating the general public about biblical principles which furthers the primary mission and objective of preaching the Gospel of Jesus Christ concerning the Kingdom of God throughout the world.

5. Financial Review

(a) Indigenous income and results for the year

This source of income remained unchanged compared with the previous year. The income of the Church is largely derived from its congregational members, with occasional contributions from non-members.

There was a net surplus for the year of £966,963 compared to a net surplus of £922,376 for the previous year. Income and expenditure from normal sources have remained at a similar level to that in the previous year.

(b) Investment Powers and Policy.

The Charity's constitution allows the Trustees to invest in any way they wish.

The Trustees, having regard to the liquidity requirements of operating the Church and the reserves policy set out below, have operated a policy of keeping available funds in an interest-bearing deposit account.

The Trustees approved the investment of a proportion of the Church's funds with CCLA and purchased Investment Fund Income Units managed by COIF Charity Funds with the aim of achieving a return above inflation.

During the period the CCLA investments generated a return of 1.77% against a benchmark of 2.3% inflation (CPI). Total unrealised gains for the year were 7.1% and interest receivable 1.77%.

5. Financial Review (Continued)

(c) Reserves Policy

The Trustees have established the level of reserves (that is those that are freely available) that the charity ought to have a minimum of £150,000. In arriving at this level of reserves they have had regard to regular annual operating costs in the region of £600,000 and the ability to operate for a period of approximately three months without any incoming resources in that period. The actual reserves at 31 March 2024, excluding fixed assets, were £ 3,189,101 (2023: £2,223,471).

The fund came about following receipt of substantial and unexpected donations leading to a considerable increase in the Church's reserves. Accordingly, the Trustees considered it prudent to invest a substantial proportion of the surplus funds with CCLA, in order to generate income and hence take advantage of any opportunities which might present themselves to further the work of the Church.

The balance of the restricted fund at 31 March 2024 is £70,148.

6. Risk Management

Steps taken by the Trustees to assess and manage risk are described at 2(f) above.

The Trustees have considered the problems raised by the possibility of a future pandemic as experienced with Covid-19 and the effect that this could have on the Charity. They have also considered the ongoing 'Cost of Living' situation which is causing hardship for many within the areas in which the charity operates. In that regard, there remains a possibility that members of the Church, who contribute to the Charity financially, may face financial difficulties, with either a reduction or loss of income or increased personal expenses. Thus far, no members have been substantially impacted, but the situation will continue to be monitored.

Expenditure has returned to pre-Covid levels, with some increases due to the cost-of-living situation.

Meetings and services were held online via Zoom until restrictions lifted and it was deemed safe to return to in person services. They continue to be provided as a way of linking housebound members with their local congregations, which enables the Charity to continue to perform its functions and for members of the church to have online contact with each other.

The Charity recognizes the difficulties that those who are members of the church are facing, including increased financial, social and mental stresses as a result of the disruptions to the economy, restricted physical contact with others and general anxiety caused by the pandemic and the dangers that these pose. The Charity has offered such support, material and pastoral, as was possible to the members during the crisis.

7. Plans for Future Periods

The charity's plans for the future include continuing to strengthen existing programmes, increasing outreach by using new media, reaching new geographical areas, strengthening communication with members, utilising new technology, and reaching and encouraging the younger generation to become members of the Church when able to do so.

8. Trustees' responsibilities in relation to the financial statements

The Trustees prepare accounts for each financial year, which give a true and fair view of the state of affairs of the Charity and of the net incoming and outgoing resources for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Statement of Recommended Practice "Accounting by Charities". 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.

9. Charity Trustees' Statement

The charity Trustees, who are directors for the purposes of company law and Trustees for the purposes of charity law, who served during the year and up to the date of this report, are set out on page 2.

In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the directors of the company, we have taken all steps that we ought to have taken, in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP 2019) (as amended for accounting periods commencing from 1 January 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Practice as it applies from 1 January 2019. As well as part 15 of the Companies Act 2006

DAVID HULME

Chairman
On behalf of the Trustees

Opinion
We have audited the financial statements of Church of God – United Kingdom (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the trustees' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- We have considered:
    - the nature of the charity and sector, control environment and operating performance;
    - the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
    - any matters we identified having reviewed the charity's policies and procedures relating to:
        - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
        - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
        - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
    - the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as the disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act, Charities Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for: This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF CHURCH OF GOD – UNITED KINGDOM

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Caroline Webster FCA (Senior Statutory Auditor)
for and on behalf of UHY Ross Brooke, Statutory Auditor
Suite I,
Windrush Court,
Abingdon Business Park,
Abingdon
OX14 1SY

Date…02/09/24……..

UHY Ross Brooke is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF FINANCIAL ACTIVITIES (Including an income and expenditure account)
YEAR ENDED 31st MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income and endowments from:					
General donations & legacies	4	1,719,927	-	1,719,927	1,621,591
Restricted donations:					
Festival		-	24,168	24,168	28,811
Assistance		-	15,276	15,276	7,932
Youth		-	3,227	3,227	2,577
Investments					
Deposit interest		13,365	-	13,365	715
Other Income	5	-	-	-	-
Total		1,733,292	42,671	1,775,963	1,661,626
Expenditure on:					
Charitable activities:					
Local congregations		380,401	-	380,401	296,567
Media		20,588	-	20,588	17,662
Festival		139,187	24,168	163,355	145,026
Assistance		-	15,276	15,276	7,932
International		179,571	-	179,571	187,941
Youth		78,012	14,053	92,065	74,522
Other expenditure		11,400	-	11,400	9,600
Total	7	809,159	53,497	862,656	739,250
Net Income		924,133	(10,826)	913,307	922,376
Transfers between funds		(10,826)	10,826	-	-
Gains on investments		53,656	-	53,656	
Net Movement in Funds		966,963	-	966,963	922,376
Total funds brought forwards		2,223,471	70,148	2,293,619	1,371,243
Total funds carried forwards		3,190,434	70,148	3,260,582	2,293,619

All the above amounts relate to continuing activities. The charitable company has no recognised gains and losses other than the net movement in funds in the year.

The notes on pages 18 to 27 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF FINANCIAL ACTIVITIES (Including an income and expenditure account)
YEAR ENDED 31st MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and endowments from:					
General donations	4	1,621,591	-	1,621,591	512,159
Restricted donations:					
Festival		-	28,811	28,811	30,790
Assistance		-	7,932	7,932	8,990
Youth		-	2,577	2,577	3,078
Investments					
Deposit interest		715	-	715	240
Other Income	5	-	-	-	35,942
Total		1,622,306	39,320	1,661,626	591,199
Expenditure on:					
Charitable activities:					
Local congregations		296,567	-	296,567	242,669
Media		17,662	-	17,662	40,133
Festival		116,215	28,811	145,026	52,225
Assistance		-	7,932	7,932	8,990
International		187,941	-	187,941	148,434
Youth		66,915	7,607	74,522	49,611
Other expenditure		9,600	-	9,600	7,200
Total	7	694,900	44,350	739,250	549,262
Net Income		927,406	(5,030)	922,376	41,907
Transfers between funds		(4,983)	4,983	-	-
Net Movement in Funds		**922,423**	**(47)**	**922,376**	**41,907**
Funds at 1st April 2022		1,301,048	70,195	1,371,243	1,329,336
Funds at 31st March 2023		2,223,471	70,148	2,293,619	1,371,243

The notes on pages 18 to 27 form part of these financial statements

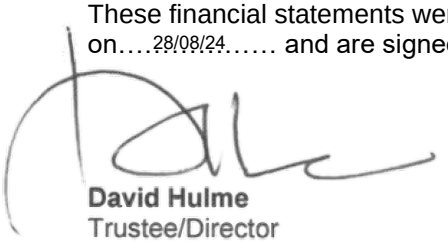
CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

BALANCE SHEET
YEAR ENDED 31st MARCH 2024

	Note	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	9	1,333		-	
Investments	10	753,656		-	
			754,989		-
Current Assets					
Debtors and prepayments	11	169,941		312,131	
Cash at bank		2,356,976		1,998,274	
		2,526,917		2,310,405	
Creditors, amounts falling due within one year	12	(21,324)		(16,786)	
Net Current Assets			2,505,593		2,293,619
Total Assets Less Current Liabilities			3,260,582		2,293,619
Income Funds					
Restricted funds	14		70,148		70,148
Unrestricted funds			3,190,434		2,223,471
Total Funds			3,260,582		2,293,619

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Trustees and authorised for issue on….28/08/24…… and are signed on their behalf by:



David Hulme
Trustee/Director

The notes on pages 18 to 27 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF CASH FLOWS
YEAR ENDED 31ST MARCH 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (used in)/ provided by operating activities	18	1,047,917	602,398
Cash flows from investing activities			
Purchase of fixed assets		(2,580)	-
Interest income		13,365	715
Payments to acquire investments		(700,000)	
Net cash provided by investing activities		(689,215)	715
Change in cash and cash equivalents in the year		358,702	603,113
Cash and cash equivalents at the beginning of the year		1,998,274	1,395,161
Total cash and cash equivalents at the end of the year		2,356,976	1,998,274

The notes on pages 18 to 27 form part of these financial statements

1. General Information

Church of God – United Kingdom is an incorporated Charity limited by guarantee. The registered charity number (England and Wales) is 1059248 and the registered charity number (Scotland) is SC039469. The company number is 03121130 and the principal office address is The Forge, Manor Farm Courtyard, Main Street, West Hagbourne, Didcot, Oxfordshire, OX11 0ND.

The financial statements have been prepared in pounds sterling and the figures are rounded to the nearest £.

2. Accounting Policies

The principal accounting policies are summarised below and have been consistently applied throughout the current and preceding year.

(a) The financial statements are prepared under the historical cost convention and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Companies Act 2006.

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

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources and no material uncertainties to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Trustees report.

A separate income and expenditure account has not been prepared as the figures comprising net expenditure for the year shown in the Statement of Financial Activities give the information required under the Companies Act 2006, together with details of other recognised gains and losses.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

- Restricted funds comprise funds donated by members for expenditure on Festival, Assistance and Youth.

(c) Income

- Income is recognised in the SOFA when the charity is legally entitled to the income, it is probable that the income will be received, and the amount can be quantified with reasonable accuracy.

- Voluntary income received by way of donations and gifts is recognised in the Statement of Financial Activities (“the SOFA”) when received.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised when there is a constructive obligation to pay for expenditure.

Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it related.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes all costs excluding governance costs.
- Subsidy payments are made to members of the congregation in need, at the discretion of the trustees.
- Staff costs are allocated to the expenditure heads on the basis of estimated staff time incurred.
- Admin costs are allocated to the expenditure heads on a percentage basis.

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Fixed assets with a cost below £1,000 are not capitalised.

- Depreciation is provided on all tangible fixed assets held by the charity for its own use at the following rates:

Computer software	-	2 years straight line
Fixtures and fittings	-	20% p.a. on cost
Equipment	-	20% p.a. on cost
Boat	-	20% p.a. on cost
Leasehold improvements	-	over the remaining life of the lease

(f) Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date, based upon valuations provided by fund managers.

All gains and losses are taken to the Statement of Financial Activities as they arise.

(g) Taxation

Income is applied exclusively to charitable purposes and therefore the charity is entitled to the exemption from tax afforded by the Corporation Tax Act 2010.

(h) Pensions

Pension contributions are paid into personal pension schemes on the advice of independent financial advisors. Pension costs are charged to the Statement of Financial Activities account on an accrual's basis.

(I) Operating leases

Rentals under operating leases are charged on a straight-line basis over the lease term.

(J) Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities, or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the charitable company after deducting all its liabilities.

3. Judgements in Applying Accounting Policies and Key Sources of Estimation Uncertainty

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgement or material estimation uncertainties affecting the reported financial performance in the current or prior year.

4. Donations, gifts and legacies

	2024 £	2023 £
Donations	1,719,927	1,619,948
Legacies	-	1,643
	1,719,927	1,621,591

The charity receives its income from the members of The Church.

5. Other income

There was no other income during the year.

6. Net Income/ (Expenditure) for the Year

This is stated after charging:	2024 £	2023 £
Auditor’s remuneration	11,400	9,600
Operating leases – office rentals	28,323	24,391

7. **Analysis of Total Resources Expended**

2024	Staff Costs £	Direct Costs £	Allocated Costs £	Total 2024 £
Direct charitable expenditure:				
Local congregations	201,891	144,624	33,886	380,401
Media	3,645	-	16,943	20,588
Festival	43,154	91,962	28,239	163,355
Assistance	-	15,276	-	15,276
International	54,187	125,384	-	179,571
Youth	41,558	16,620	33,887	92,065
Allocated Costs	46,532	-	(46,532)	-
Governance costs	-	11,400	-	11,400
	390,967	405,266	66,423	862,656

2023	Staff Costs £	Other Direct Costs £	Allocated Costs £	Total 2023 £
Direct charitable expenditure:				
Local congregations	173,327	94,172	29,067	296,566
Media	3,129	-	14,533	17,662
Festival	37,049	83,755	24,223	145,027
Assistance	-	7,932	-	7,932
International	46,521	141,420	-	187,941
Youth	35,680	9,775	29,067	74,522
Allocated Costs	39,948	-	(39,948)	-
Governance costs	-	9,600	-	9,600
	335,654	346,654	56,942	739,250

8. Employees and Staff Costs

	2024 £	2023 £
Salaries and wages	347,731	296,002
National insurance	25,732	21,623
Pension costs	8,435	7,036
Other staff costs – health and life insurance	9,069	10,993
	390,967	335,654

The average monthly number of employees during the period was 17 (2023: 15) of whom 8 were part time (equivalent to four full time).

Salaries of £80,216 (2023: £77,995) and pension costs of £1,163 (2023: £1,126) relate to the key management personnel.

No employee is paid at or above £60,000 a year.

9. Tangible Fixed Assets

	Leasehold Improvements	Boat	Office Equipment	Computer Software	Total
Cost					
At 1st April 2023	6,888	3,996	42,696	1,451	55,031
Additions	-	-	2,580	-	2,580
At 31st March 2024	6,888	3,996	45,276	1,451	57,611
Depreciation					
At 1st April 2023	6,888	3,996	42,696	1,451	55,031
Charge in the year	-	-	1,247	-	1,247
At 31st March 2024	6,888	3,996	43,943	1,451	56,278
Net book value					
At 31st March 2024	-	-	1,333	-	1,333
At 31st March 2023	-	-	-	-	-

The assets above are used primarily in the administration of the Church.

10. **Fixed asset investments**

	Listed Investments
	£
Market value at 1 April 2023	-
Additions	700,000
Net gains on investments	53,656
Market value at 31 March 2024	753,656

	2024
	£
The investment assets are held:	
UK other securities	753,656

	£
Historical cost:	
At 31 March 2024	700,000

During the year, the charity purchased units in the COIF Charities Investment Fund Income Units, Investments are held primarily to provide an investment return for the charity.

11. **Debtors**

	2024	2023
	£	£
Other debtors	161,894	303,236
Prepayments and accrued income	8,047	8,895
	169,941	312,131

12. **Creditors: amounts falling due within one year**

	2024	2023
	£	£
Trade creditors	1,288	(150)
Taxation and social security	8,396	7,096
Other creditors	-	-
Accruals	11,640	9,840
	21,324	16,786

13. **Analysis of Net Assets by Fund**

2024	Restricted Funds £	Unrestricted Funds £	Total £
Fixed assets	-	754,989	754,989
Current assets	70,148	2,456,769	2,526,917
Current liabilities	-	(21,324)	(21,324)
	70,148	3,190,434	3,260,582

2023	Restricted Funds £	Unrestricted Funds £	Total £
Fixed assets	-	-	-
Current assets	70,148	2,240,257	2,310,405
Current liabilities	-	(16,786)	(16,786)
	70,148	2,223,471	2,293,619

14. **Restricted Funds**

	Balance 1st April 2023 £	Movement in Resources Incoming £	Movement in Resources Outgoing £	T/fers £	Balance 31st March 2024 £
Festival	-	24,168	(24,168)	-	-
Assistance	70,148	15,276	(15,276)	-	70,148
Youth	-	3,227	(14,053)	10,826	-
	70,148	42,671	(53,497)	10,826	70,148

	Balance 1st April 2022 £	Movement in Resources Incoming £	Movement in Resources Outgoing £	T/fers	Balance 31st March 2023 £
Festival	-	28,811	(28,811)	-	-
Assistance	70,148	7,932	(7,932)	-	70,148
Youth	47	2,577	(7,607)	4,983	
	70,195	39,320	(44,350)	4,983	70,148

Restricted funds and their purposes:

Festival - for the funding of the annual holy days, principally the Feast of Tabernacles.

Assistance - for assisting needy congregational members in the UK and developing countries.

Youth - for the funding of youth activities including but not limited to summer camp.

15. **Transactions with Trustees and Related Persons**

Trustees are reimbursed actual costs necessarily incurred on church business. Messrs George Delap, Paul Roberts, Robert Boraker, David Brocklehurst, John Tompsett, David Hulme, Christopher Howard and Robin Hurd were respectively reimbursed £Nil (2023: £443), £1070 (2023: £484), £Nil (2023: £378), £21,087 (2023: £25,917), £Nil (2023: £Nil), £Nil (2023: £Nil), £8,339 (2023: £4,267), £Nil (2023: £Nil) during the year. The charity's memorandum and articles allow for up to 50% of the Trustees to be paid employees of the Church. At the yearend, within creditors the charity owed £Nil (2023: Robert Boraker £Nil and David Brocklehurst £Nil). The following received salaries and pensions for the performance of their normal duties as follows:

	2024		2023	
	Salary	Pension	Salary	Pension
	£	£	£	£
G. Delap	20,804	-	20,233	-
D. Brocklehurst	45,003	1,163	43,760	1,126
C. Howard	17,884	-	17,394	-

Some Trustees' wives are part-time employees of the Church and, as such, receive a small monthly allowance. The total salaries the year were as follows:

	2024		2023	
	Salary	Pension	Salary	Pension
	£	£	£	£
L Delap	6,000	-	4,500	-
C. Brocklehurst	6,000	-	6,000	-
M. Howard	600	-	2,850	-

16. **Operating Leases**

The Church had total commitments under non-cancellable operating leases as follows:

	Land and Buildings	
	2024	2023
	£	£
When payable:		
In less than one year	11,250	-
Between one and five years	7,125	-
	18,375	-

17. **Indemnity Insurance**

The charity has not taken indemnity insurance in respect of its Trustees.

18. **Reconciliation of net movement in funds to net cash flow from operating activities**

	2024 £	2023 £
Net income for the year (as per the statement of financial activities)		
Net movement in funds	966,963	922,376
Adjustment for:		
Depreciation	1,247	-
(Gains)/losses on investments	(53,656)	-
Interest from investments	(13,365)	(715)
Decrease/(increase) in debtors	142,190	(300,797)
Increase/(decrease) in creditors	4,538	(18,466)
	1,047,917	602,398

19. **Events after the end of the period**

In April 2024,12,616 units with a value of £250,000 were purchased for COIF Charities Investment Fund Inc.

CHURCH OF GOD - UNITED KINGDOM

England & Wales - Charity number 1059248

Accounts

CHURCH OF GOD - UNITED KINGDOM

REPORT AND FINANCIAL STATEMENTS

31st MARCH 2023

Charity Registration No (England and Wales): 1059248
Charity Registration No (Scotland): SC039469
Company Number: 03121130

CHURCH OF GOD - UNITED KINGDOM (Company Number: 03121130)

REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31st MARCH 2023

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CHURCH OF GOD - UNITED KINGDOM (Company Number: 03121130)

REPORT OF THE TRUSTEES
YEAR ENDED 31st MARCH 2023

The Trustees are pleased to present their report together with their financial statements for the year ended 31st March 2023.

1. Reference and Administrative Details

Charity Registration No (England and Wales): 1059248

Charity Registration No (Scotland): SC039469

Company Number: 03121130

Principal Office: The Forge, Manor Farm Courtyard
Main Street
West Hagbourne
Didcot
Oxfordshire
OX11 0ND

(a) Advisers

Bankers
Royal Bank of Scotland Plc
Drummond House (FH) Branch
Customer Service Centre
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Solicitors
None designated as of this report

Auditors
UHY Ross Brooke
Suite I
Windrush Court
Abingdon Business Park
Abingdon
OX14 1SY

Independent Financial Advisers
Peter Manduell & Co
Financial Services Ltd.
Hamilton House, 17A Cedar Rd
Sutton
Surrey
SM2 5DA

1. Reference and Administrative Details (Continued)

(b) Charity Trustees

The directors of the Charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees, who were also the key management personnel, serving during the year and since the year end are as follows:

Chairman	David Hulme
Deputy Chairman	*George Delap
	Robert Boraker (Resigned 28th November 2022)
	*David Brocklehurst
	*Christopher Howard
	Robin Hurd
	Paul Roberts
	Daniel Tompsett (Appointed 11th Dec 2022)
	John Tompsett

*denotes an employed trustee (key management)

(c) Board Changes

Following the December 2007 revision of the Articles of Association, there is no requirement for "retirement by rotation." Therefore, no trustee will retire at the Annual General Meeting. Mr Robert Boraker passed away October 2022, with Mr Daniel Tompsett being appointed to the board in December 2022.

2. Structure, Governance and Management

(a) Governing Document

The full name of the Charity is "Church of God – United Kingdom" (COG-UK). It is a charitable company limited by guarantee (company number 03121130) which was incorporated on 2nd November 1995 and registered with the Charity Commissioners of England and Wales on 15th November 1996. The registration number is 1059248. The Charity is governed by its Memorandum and Articles of Association, dated 2nd September 1996 as subsequently revised. The members of the Charity consist of the Chairman, the Secretary, and the Deputy Chairman (if one is appointed) and such other members as the Trustees may appoint in accordance with the Memorandum and Articles of Association.

(b) Appointment of Trustees

As set out in the Articles of Association there are a minimum of three Trustees and no set maximum number of Trustees. There are currently eight Trustees. New Trustees may be nominated by the existing Trustees.

(c) Trustee Induction and Training

To be nominated an individual should possess the qualifications outlined in Scripture for ordination to an office of service within the Church. Trustees are provided with a handbook prepared by Berwin Leighton Paisner that explains their role and responsibilities. Trustees are updated regularly to keep them apprised of changes in the law.

2. Structure, Governance and Management (Continued)

(d) Organisation

The Board of Trustees administers the Charity. The Board seeks to meet a minimum of four times per year. Subcommittees, if necessary, are appointed on an ad hoc basis and disbanded when they have completed the task for which they are formed. The Chairman is also the Chief Executive of the Charity and is responsible for the day-to-day operations. To facilitate effective operations, the Chief Executive has delegated authority within the scope and limits of his authority including finance, employment, pastoral care of the congregations and production of written material for public distribution.

(e) Related Parties

COG-UK has operated as an organisation associated with the Church of God, an International Community (COG, aIC) in the United States of America. Although capable of independent operation, COG-UK has willingly subordinated itself in doctrine and certain other matters to the constitution of COG, aIC, in so far as it does not bring COG-UK into conflict with the laws of England, Wales and Scotland.

For geographical and cultural reasons, COG-UK has often been used as a vehicle through which COG, aIC has pursued its mission in countries other than the United States. In the past, COG-UK received financial support in the form of grants from COG, aIC. Those grants were used primarily to provide a financial base for non-UK activities. In the current fiscal year, 2022/2023, as in several previous fiscal years, there were no grants to COG-UK from the COG, aIC. Rather, COG-UK's financial position has been such that it can provide assistance for programs outside the UK from its own resources.

(f) Risk Management

The Trustees have made a thorough review of all foreseeable risks to the Charity including liability for their own acts or failures to act, risks associated with the use of rented properties, risks associated with youth and other Church programs as well as financial and operational risks. For example, the Trustees have established a reserves policy to address certain financial risks. Where possible, the Charity has provided, with the assistance of outside advisers, appropriate insurance cover. The Trustees have, for risks that are identified, and for which there is no insurance cover, attempted to mitigate them by appropriate action and the oversight of competent personnel. For example, youth activities are staffed with experienced people who have been screened internally and externally. The Trustees recognise that the risks the Charity faces can change. Therefore, the Trustees are committed to evaluating programs and activities of the Charity on an ongoing basis and to implement practices to cover or mitigate those risks. As part of this, a Safeguarding policy has been prepared in relation to children and vulnerable adults and is reviewed and updated as necessary. A formal risk register is also in the process of being prepared by the Charity.

3. Objectives and Activities

(a) Objects of COG-UK

The Charity's objects as set out in its Memorandum of Association are the advancement of religion by preaching throughout the world the Gospel of Jesus Christ concerning the Kingdom of God, and to advance such other charitable purposes as the Trustees shall determine. When planning our activities for the year, the Board have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

3. Objectives and Activities (Continued)

(b) Mission Statement

The mission of the Church of God-UK is to proclaim the good news of the Kingdom of God in all the world as a witness and to take care of those whom God calls into His Church through Jesus Christ.

(c) Employees

In order to achieve the above, we employed five full-time employees plus eleven part-time employees. Of the full-time employees, four are church pastors. The Church employs three part-time pastors. Pastors are not office-based, but live and work in areas convenient to the churches they pastor. Five of the pastors' wives are part-time employees who receive a salary for their services to the Church in assisting their husbands with their pastoral duties.

COG-UK's head office is located in West Hagbourne, Oxfordshire, and is staffed by an office director who also pastors a local congregation, plus congregations in Belgium, Paris, and Geneva, one full-time (but largely home-based), and two part-time office employees (one largely home-based, one office based).

(d) Activities/Strategies

Activities of COG-UK which support its principal objects and mission are:

- to make, teach and give pastoral care to, disciples of the Church
- to educate the public with respect to the good news of the Kingdom of God and teach its applicability to their everyday life

Strategies of COG-UK to achieve its principal objects and mission include:

- to train and provision ministers to pastor congregations of the Church
- to organise assemblies and educational and social activities connected with the objects
- to pay reasonable remuneration, costs and/or expenses for all persons engaged or preparing or training to be engaged in the promotion of the gospel
- to provide financial and ministerial support in nations, other than the United Kingdom, where the Church has congregations or sponsors programs
- to publish with the use of multimedia, including the printed word, video and the Internet, educational material for public dissemination
- to conduct public lectures and meetings to educate and inform the public

4. Achievements and Performance

Covid-19

Provision continued to be made for the Covid-19 situation, with congregations following local restrictions, but generally able to return to in person meetings. Precautions continued to be observed, respecting local rules and care for the members. Advice continued to be given for members to stay home if they had symptoms of that or other respiratory conditions which could spread rapidly through those attending events, particularly at the Feast of Tabernacles ("the Feast").

Church

The number of congregations in the United Kingdom and its dependencies is eleven.

Telephone and internet links are regularly used to include outlying members in church services. This service was greatly expanded during the Covid-19 pandemic and continues to be utilised to better serve remote and housebound members. Most areas have maintained this service for outlying members to varying degrees, and it has also been utilised to expand the service provided for members during the Feast.

Attendance:

Membership within the UK remained stable.

Member Services

Transcripts

Each week, a sermon transcript is e-mailed to members in the UK, the US, Europe and Africa. Additionally, approximately every four weeks, copies of each sermon transcript are mailed by post to other scattered members and ministers in Europe and Africa. The preparation of the transcripts is handled in the US, with the distribution for the UK served areas being handled from the UK office. On a local level, pastors make arrangements for members in their area with a need for weekly transcripts to be available in a suitable manner.

These transcripts are translated for scattered members in French-speaking areas. Each calendar month, two selected sermon transcripts are made available on the Internet for members to download from the Church's website.

Bible Studies by Computer

With the Covid-19 situation, several pastors took advantage of the wide uptake of Zoom within their areas to continue to provide Bible Studies remotely.

Monthly shipments of CD/DVD teaching material from the US provide a further opportunity to integrate this group by issuing a monthly schedule of selections to listen to on other weeks. The intent is to enhance a sense of community at a more local, though physically dispersed, level. One member in the Isle of Man is housebound, and though all the above operates throughout the year, the special service given to such members through the UK Office is deeply appreciated.

Access to ministry is by the usual technologies. The realisation there is easy access when needed continues to prove very effective.

4. Achievements and Performance (Continued)

Feast of Tabernacles

The annual Feast of Tabernacles was held 10th to 17th October 2022 at Venue Cymru, Llandudno, North Wales.

Church members from the UK and some international areas assembled for daily worship services and biblical instruction. This spiritual teaching was supplemented with a social programme designed to meet the needs of both young and old that made use of tourist facilities in the North Wales area.

The infirm and ill members unable to attend the Festival in person were provided with support in their homes as recorded messages and regular communications via Zoom from their spiritual family at the assemblies were sent to them.

As we have noticed in previous years, we received complimentary messages from our hosts at Venue Cymru, hotels and the local landlords about the exemplary behaviour and happy demeanour of our brethren.

Youth

Summer Camp

The 2022 Summer Camp was planned for 24th-31st July 2022, returning to Hooke Court. Following the guidance in place at the time, all attendees were asked to test before attending, and to stay home if they were positive, showing symptoms, or had been otherwise advised to isolate.

A group of 10 campers and 20 staff (many of whom were parents of attending campers) gathered in Dorset and enjoyed their time together participating in a hill walk, leatherwork, creative productions, speech education, bible education, a boat trip, initiative training, field sports, falconry, a formal dinner, and a speech club.

It was an encouraging experience for those attending, with a happy, co-operative and supportive atmosphere. This was further aided by mutually respectful relationships having been developed and maintained between staff and campers. Each of this year's participants was very appreciative of the opportunity to enjoy an uplifting environment in which they were learning and growing together.

International

UK personnel continue to provide pastoral support in international areas.

In person visits were able to continue this year, with support still provided online, and congregations in Africa were on occasion able to join with congregations in the UK for online services – in addition to joining online for the Feast.

The minister in Benin translates monthly member letters into French for distribution to all the Francophones.

A UK Pastor has had the pastoral care of the members in France, Belgium, and Switzerland. Sermons in recorded or script form, or via in person visits, were provided to the congregations throughout the year, as well as at the Feast held by Lake Annecy.

4. Achievements and Performance (Continued)

In the Scandinavian area a UK pastor provided counselling and Bible Studies for the membership online, with the Scandinavian members combining with the Stirling congregation.

In Anglophone West Africa, the Church's resident Ghanaian pastor held regular Sabbath services and Bible studies for the congregations via Zoom as internet connections permitted.

A UK elder, mentored by an elder who is a trustee and a former pastor, provided ministerial support to the members in Germany and Austria. Although in person visits were not possible, they were able to join with UK congregations for Zoom services. Additional support was provided through email communications and audio-conferencing. .

Media

The Church continued to have its internationally circulated online magazine, *Vision*, designed in London. Design elements of its website at www.vision.org also benefited from the work of the design consultancy. Though the funding of this aspect of the Church's frontline efforts to reach the general public comes from the US, the wisdom of using a London-based agency continues to pay dividends in the publication's international acceptance.

The Vision.org website remains the Church's main vehicle dedicated to educating the general public about biblical principles which furthers the primary mission and objective of preaching the Gospel of Jesus Christ concerning the Kingdom of God throughout the world.

5. Financial Review

(a) Indigenous income and results for the year

This source of income remained unchanged compared with the previous year. The income of the Church is largely derived from its congregational members, with occasional contributions from non-members.

There was a net surplus for the year of £922,376 compared to a net surplus of £41,907 for the previous year. Income and expenditure from normal sources has remained at a similar level to that in the previous year.

(b) Investment Powers and Policy.

The Charity's constitution allows the Trustees to invest in any way they wish.

The Trustees, having regard to the liquidity requirements of operating the Church and the reserves policy set out below, have operated a policy of keeping available funds in an interest-bearing deposit account.

The invested funds held on deposit achieved a rate of return of approximately 0.1% computed with reference to the average cash balance. The rate of inflation for the same period was 0.7%.

5. Financial Review (Continued)
(c) Reserves Policy

The Trustees have established the level of reserves (that is those that are freely available) that the charity ought to have a minimum of £150,000. In arriving at this level of reserves they have had regard to regular annual operating costs in the region of £600,000 and the ability to operate for a period of approximately three months without any incoming resources in that period. The actual reserves at 31 March 2023, excluding fixed assets, were £ 2,223,471 (2022: £1,301,048).

6. Risk Management

Steps taken by the Trustees to assess and manage risk are described at 2(f) above.

The Trustees have considered the problems raised by the Covid 19 pandemic and the effect that this could have on the Charity. In that regard, there remains a possibility that members of the Church, who contribute to the Charity financially, may face financial difficulties, with either a reduction or loss of income. Thus far, no members have been substantially impacted, but the situation will continue to be monitored.

As regards expenditure, outgoings remain reduced as a consequence of the Covid-19 pandemic and restrictions on travel and group assemblies, to mitigate the risk of spreading the disease. Mileage, travel and lodging expenses for ministers have been greatly reduced, as has the cost of hiring premises for church services. As a result, the Charity's reserves have increased during the financial year to date.

Meetings and services were held online via Zoom until restrictions lifted and it was deemed safe to return to in person services. They continue to be provided as a way of linking housebound members with their local congregations, which enables the Charity to continue to perform its functions and for members of the church to have online contact with each other.

The Charity recognizes the difficulties that those who are members of the church are facing, including increased financial, social and mental stresses as a result of the disruptions to the economy, restricted physical contact with others and general anxiety caused by the pandemic and the dangers that these pose. The Charity has offered such support, material and pastoral, as was possible to the members during the crisis.

7. Plans for Future Periods

The charity’s plans for the future include continuing to strengthen existing programmes, increasing outreach by using new media, reaching new geographical areas, strengthening communication with members, utilising new technology, and reaching and encouraging the younger generation to become members of the Church when able to do so.

8. Trustees' responsibilities in relation to the financial statements

The Trustees prepare accounts for each financial year, which give a true and fair view of the state of affairs of the Charity and of the net incoming and outgoing resources for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Statement of Recommended Practice "Accounting by Charities". 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.

9. Charity Trustees' Statement

The charity Trustees, who are directors for the purposes of company law and Trustees for the purposes of charity law, who served during the year and up to the date of this report, are set out on page 2.

In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the directors of the company, we have taken all steps that we ought to have taken, in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP 2019) (as amended for accounting periods commencing from 1 January 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Practice as it applies from 1 January 2019. As well as part 15 of the Companies Act 2006

DAVID HULME

Chairman
On behalf of the Trustees

18/12/23

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHURCH OF GOD – UNITED KINGDOM

Opinion
We have audited the financial statements of Church of God – United Kingdom (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the trustees' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- We have considered:
    - the nature of the charity and sector, control environment and operating performance;
    - the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
    - any matters we identified having reviewed the charity's policies and procedures relating to:
        - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
        - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
        - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
    - the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as the disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act, Charities Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for: This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHURCH OF GOD – UNITED KINGDOM

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Caroline Webster FCA (Senior Statutory Auditor)
for and on behalf of UHY Ross Brooke, Statutory Auditor
Suite I,
Windrush Court,
Abingdon Business Park,
Abingdon
OX14 1SY

Date…19/12/23……..

UHY Ross Brooke is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF FINANCIAL ACTIVITIES (Including an income and expenditure account)
YEAR ENDED 31st MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and endowments from:					
General donations & legacies	4	1,621,591	-	1,621,591	512,159
Restricted donations:					
Festival		-	28,811	28,811	30,790
Assistance		-	7,932	7,932	8,990
Youth		-	2,577	2,577	3,078
Investments					
Deposit interest		715	-	715	240
Other Income	5	-	-	-	35,942
Total		1,622,306	39,320	1,661,626	591,199
Expenditure on:					
Charitable activities:					
Local congregations		296,567	-	296,567	242,669
Media		17,662	-	17,662	40,133
Festival		116,215	28,811	145,026	52,225
Assistance		-	7,932	-	8,990
International		187,941	-	195,873	148,434
Youth		66,915	7,607	74,522	49,611
Other expenditure		9,600	-	9,600	7,200
Total	7	694,900	44,350	739,250	549,292
Net Income		927,406	(5,030)	922,376	41,907
Transfers between funds		(4,983)	4,983	-	-
Net Movement in Funds		922,423	(47)	922,376	41,907
Total funds brought forwards		1,301,048	70,195	1,371,243	1,329,336
Total funds carried forwards		2,223,471	70,148	2,293,619	1,371,243

All the above amounts relate to continuing activities. The charitable company has no recognised gains and losses other than the net movement in funds in the year.

The notes on pages 18 to 26 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF FINANCIAL ACTIVITIES (Including an income and expenditure account)
YEAR ENDED 31st MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
General donations	4	512,159	-	512,159	1,103,738
Restricted donations:					
Festival		-	30,790	30,790	20,944
Assistance		-	8,990	8,990	54,077
Youth		-	3,078	3,078	47
Investments					
Deposit interest		240	-	240	240
Other Income		35,942	-	35,942	
Total		548,341	42,858	591,199	1,179,046
Expenditure on:					
Charitable activities:					
Local congregations		242,669	-	242,699	207,220
Media		40,133	-	40,133	40,724
Festival		21,435	30,790	52,225	63,740
Assistance		-	8,990	8,990	-
International		148,434		148,434	155,648
Youth		43,392	6,219	49,611	43,982
Other expenditure		7,200	-	13,800	13,800
Total	7	503,293	45,999	549,292	497,323
Net Income		45,048	(3,141)	41,907	681,723
Transfers between funds		(3,141)	3,141	-	-
Net Movement in Funds		**41,907**	**-**	**41,907**	**681,723**
Funds at 1st April 2021		1,259,141	70,195	1,329,336	647,613
Funds at 31st March 2022		1,301,048	70,195	1,371,243	1,329,336

The notes on pages 18 to 26 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

BALANCE SHEET
YEAR ENDED 31st MARCH 2023

	Note	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	9		-		-
Current Assets					
Debtors and prepayments	10	312,131		11,334	
Cash at bank		1,998,274		1,395,161	
		2,310,405		1,406,495	
Creditors, amounts falling due within one year	11	(16,786)		(35,252)	
Net Current Assets			2,293,619		1,371,243
Total Assets Less Current Liabilities			2,293,619		1,371,243
Income Funds					
Restricted funds	13		70,148		70,195
Unrestricted funds			2,223,471		1,301,048
Total Funds			2,293,619		1,371,243

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Trustees and authorised for issue on…18/12/23… and are signed on their behalf by:



David Hulme
Trustee/Director

The notes on pages 18 to 26 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF CASH FLOWS
YEAR ENDED 31ST MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash (used in)/ provided by operating activities	17	602,398	66,290
Cash flows from investing activities			
Interest income		715	240
Net cash provided by investing activities		715	240
Change in cash and cash equivalents in the year		603,113	66,530
Cash and cash equivalents at the beginning of the year		1,395,161	1,328,631
Total cash and cash equivalents at the end of the year		1,998,274	1,395,161

The notes on pages 18 to 26 form part of these financial statements

1. **General Information**

Church of God – United Kingdom is an incorporated Charity limited by guarantee. The registered charity number (England and Wales) is 1059248 and the registered charity number (Scotland) is SC039469. The company number is 03121130 and the principal office address is The Forge, Manor Farm Courtyard, Main Street, West Hagbourne, Didcot, Oxfordshire, OX11 0ND.

The financial statements have been prepared in pounds sterling and the figures are rounded to the nearest £.

2. **Accounting Policies**

The principal accounting policies are summarised below and have been consistently applied throughout the current and preceding year.

(a) The financial statements are prepared under the historical cost convention and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Companies Act 2006.

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

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources and no material uncertainties to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Trustees report.

A separate income and expenditure account has not been prepared as the figures comprising net expenditure for the year shown in the Statement of Financial Activities give the information required under the Companies Act 2006, together with details of other recognised gains and losses.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

- Restricted funds comprise funds donated by members for expenditure on Festival, Assistance and Youth.

(c) Income

- Income is recognised in the SOFA when the charity is legally entitled to the income, it is probable that the income will be received, and the amount can be quantified with reasonable accuracy.

- Voluntary income received by way of donations and gifts is recognised in the Statement of Financial Activities ("the SOFA") when received.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised when there is a constructive obligation to pay for expenditure.

Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it related.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes all costs excluding governance costs.

- Subsidy payments are made to members of the congregation in need, at the discretion of the trustees.

- Staff costs are allocated to the expenditure heads on the basis of estimated staff time incurred.

- Admin costs are allocated to the expenditure heads on a percentage basis.

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Fixed assets with a cost below £1,000 are not capitalised.

- Depreciation is provided on all tangible fixed assets held by the charity for its own use at the following rates:

Computer software	-	2 years straight line
Fixtures and fittings	-	20% p.a. on cost
Equipment	-	20% p.a. on cost
Boat	-	20% p.a. on cost
Leasehold improvements	-	over the remaining life of the lease

(f) Taxation

Income is applied exclusively to charitable purposes and therefore the charity is entitled to the exemption from tax afforded by the Corporation Tax Act 2010.

(g) Pensions

Pension contributions are paid into personal pension schemes on the advice of independent financial advisors. Pension costs are charged to the Statement of Financial Activities account on an accrual's basis.

(h) Operating leases

Rentals under operating leases are charged on a straight-line basis over the lease term.

(i) Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities, or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the charitable company after deducting all its liabilities.

3. **Judgements in Applying Accounting Policies and Key Sources of Estimation Uncertainty**

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgement or material estimation uncertainties affecting the reported financial performance in the current or prior year.

4. **Donations, gifts and legacies**

	2023 £	2022 £
Donations	1,619,948	508,159
Legacies	1,643	4,000
	1,621,591	512,159

The charity receives its income from the members of The Church.

5. **Other income**

There was no other income during the year.

6. **Net Income/ (Expenditure) for the Year**

This is stated after charging:	2023 £	2022 £
Auditor’s remuneration	9,600	7,200
Operating leases – office rentals	24,391	23,028

7. Analysis of Total Resources Expended

2023	Staff Costs £	Direct Costs £	Allocated Costs £	Total 2023 £
Direct charitable expenditure:				
Local congregations	173,327	94,172	29,067	296,566
Media	3,129	-	14,533	17,662
Festival	37,049	83,755	24,223	145,027
Assistance	-	7,932	-	7,932
International	46,521	141,420	-	187,941
Youth	35,680	9,775	29,067	74,522
Allocated Costs	39,948	-	(39,948)	-
Governance costs	-	9,600	-	9,600
	335,654	346,654	56,942	739,250

2022	Staff Costs £	Other Direct Costs £	Allocated Costs £	Total 2022 £
Direct charitable expenditure:				
Local congregations	158,874	52,511	31,314	242,699
Media	17,022	7,453	15,658	40,133
Festival	8,511	17,619	26,095	52,225
Assistance	-	8,990	-	8,990
International	25,533	122,901	-	148,434
Youth	11,348	6,949	31,314	49,611
Allocated Costs	62,415	-	(62,415)	-
Governance costs	-	7,200	-	7,200
	283,703	223,623	41,966	549,292

8. **Employees and Staff Costs**

	2023 £	2022 £
Salaries and wages	296,002	250,871
National insurance	21,623	15,912
Pension costs	7,036	5,988
Other staff costs – health and life insurance	10,993	10,932
	335,654	283,703

The average monthly number of employees during the period was 15 (2022: 14) of whom 8 were part time (equivalent to four full time).

Salaries of £77,995 (2022: £71,329) and pension costs of £1,126 (2022: £1,013) relate to the key management personnel.

No employee is paid at or above £60,000 a year.

9. **Tangible Fixed Assets**

	Leasehold Improvements	Boat	Office Equipment	Computer Software	Total
Cost					
At 1st April 2022	6,888	3,996	42,696	1,451	55,031
At 31st March 2023	£ 6,888	£ 3,996	£ 42,696	£ 1,451	£ 55,031
Depreciation					
At 1st April 2022	6,888	3,996	42,696	1,451	55,031
At 31st March 2023	£ 6,888	£ 3,996	£ 42,696	£ 1,451	£ 55,031
Net book value					
At 31st March 2023	£ -	£ -	£ -	£ -	£ -
At 31st March 2022	£ -	£ -	£ -	£ -	£ -

The assets above are used primarily in the administration of the Church.

10. **Debtors**

	2023	2022
	£	£
Other debtors	303,236	4,100
Prepayments and accrued income	8,895	7,234
	312,131	11,334

11. **Creditors: amounts falling due within one year**

	2023	2022
	£	£
Trade creditors	(150)	-
Taxation and social security	7,096	4,760
Other creditors	-	-
Accruals	9,840	30,492
	16,786	35,252

12. **Analysis of Net Assets by Fund**

2023	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Fixed assets	-	-	-
Current assets	70,148	2,240,257	2,310,405
Current liabilities	-	(16,786)	(16,786)
	70,148	2,223,471	2,293,619

2022	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Fixed assets	-	-	-
Current assets	70,195	1,336,300	1,406,495
Current liabilities	-	(35,252)	(35,252)
	70,195	1,301,048	1,371,243

13. **Restricted Funds**

	Balance 1st April 2022 £	Movement in Resources Incoming £	Movement in Resources Outgoing £	T/fers £	Balance 31st March 2023 £
Festival	-	28,811	(28,811)	-	-
Assistance	70,148	7,932	(7,932)	-	70,148
Youth	47	2,577	(7,607)	4,983	-
	70,195	39,320	(44,350)	4,983	70,148

	Balance 1st April 2021 £	Movement in Resources Incoming £	Movement in Resources Outgoing £	T/fers	Balance 31st March 2022 £
Festival	-	30,790	(30,790)	-	-
Assistance	70,148	8,990	(8,990)	-	70,148
Youth	47	3,078	(6,219)	3,141	47
	70,148	42,858	(45,999)	3,141	70,195

Restricted funds and their purposes:

Festival - for the funding of the annual holy days, principally the Feast of Tabernacles.

Assistance - for assisting needy congregational members in the UK and developing countries.

Youth - for the funding of youth activities including but not limited to summer camp.

14. **Transactions with Trustees and Related Persons**

Trustees are reimbursed actual costs necessarily incurred on church business. Messrs George Delap, Paul Roberts, Robert Boraker, David Brocklehurst, John Tompsett, David Hulme, Christopher Howard and Robin Hurd were respectively reimbursed £443 (2022: £284), £484 (2022: £306), £378 (2022: £621), £25,917 (2022: £5,835), £Nil (2022: £Nil), £Nil (2022: £Nil), £4,267 (2022: £3,787), £Nil (2022: £Nil) during the year. The charity's memorandum and articles allow for up to 50% of the Trustees to be paid employees of the Church. At the yearend, within creditors the charity owed £Nil (2022: Robert Boraker £Nil and David Brocklehurst £Nil). The following received salaries and pensions for the performance of their normal duties as follows:

	2023		2022	
	Salary	Pension	Salary	Pension
	£	£	£	£
G. Delap	20,233	-	18,520	-
D. Brocklehurst	43,760	1,126	40,030	1,014
C. Howard	17,394	-	15,925	-

Some Trustees' wives are part-time employees of the Church and, as such, receive a small monthly allowance. The total salaries the year were as follows:

	2023		2022	
	Salary	Pension	Salary	Pension
	£	£	£	£
L Delap	4,500	-	-	-
C. Brocklehurst	6,000	-	6,000	-
M. Howard	2,850	-	2,000	-

15. **Operating Leases**

The Church had total commitments under non-cancellable operating leases as follows:

	Land and Buildings	
	2023	2022
	£	£
When payable:		
In less than one year	-	13,500
Between one and five years	-	-
	-	13,500

16. **Indemnity Insurance**

The charity has not taken indemnity insurance in respect of its Trustees.

17. **Reconciliation of net movement in funds to net cash flow from operating activities**

	2023 £	2022 £
Net income/ (expenditure)for the year (as per the statement of financial activities)		
Net movement in funds	922,376	41,907
Adjustment for:		
Interest from investments	(715)	(240)
(Increase) in debtors	(300,797)	15,371
Decrease in creditors	(18,466)	9,252
	602,398	66,290

CHURCH OF GOD - UNITED KINGDOM

England & Wales - Charity number 1059248

Accounts

CHURCH OF GOD - UNITED KINGDOM

REPORT AND FINANCIAL STATEMENTS

31st MARCH 2022

Charity Registration No (England and Wales): 1059248
Charity Registration No (Scotland): SC039469
Company Number: 03121130

CHURCH OF GOD - UNITED KINGDOM (Company Number: 03121130)

REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31st MARCH 2022

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REPORT OF THE TRUSTEES
YEAR ENDED 31st MARCH 2022

The Trustees are pleased to present their report together with their financial statements for the year ended 31st March 2022.

1. Reference and Administrative Details

Charity Registration No (England and Wales): 1059248

Charity Registration No (Scotland): SC039469

Company Number: 03121130

Principal Office: The Forge, Manor Farm Courtyard
Main Street
West Hagbourne
Didcot
Oxfordshire
OX11 0ND

(a) Advisers

Bankers
Royal Bank of Scotland Plc
Drummond House (FH) Branch
Customer Service Centre
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Solicitors
None designated as of this report

Auditors
UHY Ross Brooke
Suite I
Windrush Court
Abingdon Business Park
Abingdon
OX14 1SY

Independent Financial Advisers
Peter Manduell & Co
Financial Services Ltd.
Hamilton House, 17A Cedar Rd
Sutton
Surrey
SM2 5DA

1. Reference and Administrative Details (Continued)

(b) Charity Trustees

The directors of the Charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees, who were also the key management personnel, serving during the year and since the year end are as follows:

Chairman	David Hulme
Deputy Chairman	George Delap
	Robert Boraker
	*David Brocklehurst
	Paul Roberts
	John Tompsett
	Christopher Howard
	Robin Hurd

* denotes an employed trustee (key management)

(c) Board Changes

Following the December 2007 revision of the Articles of Association, there is no requirement for "retirement by rotation." Therefore, no trustee will retire at the Annual General Meeting.

2. Structure, Governance and Management

(a) Governing Document

The full name of the Charity is "Church of God – United Kingdom" (COG-UK). It is a charitable company limited by guarantee (company number 03121130) which was incorporated on 2nd November 1995 and registered with the Charity Commissioners of England and Wales on 15th November 1996. The registration number is 1059248. The Charity is governed by its Memorandum and Articles of Association, dated 2nd September 1996 as subsequently revised. The members of the Charity consist of the Chairman, the Secretary, and the Deputy Chairman (if one is appointed) and such other members as the Trustees may appoint in accordance with the Memorandum and Articles of Association.

(b) Appointment of Trustees

As set out in the Articles of Association there are a minimum of three Trustees and no set maximum number of Trustees. There are currently seven Trustees. New Trustees may be nominated by the existing Trustees.

(c) Trustee Induction and Training

To be nominated an individual should possess the qualifications outlined in Scripture for ordination to an office of service within the Church. Trustees are provided with a handbook prepared by Berwin Leighton Paisner that explains their role and responsibilities. Trustees are updated regularly to keep them appraised of changes in the law.

2. Structure, Governance and Management (Continued)

(d) Organisation

The Board of Trustees administers the Charity. The Board seeks to meet a minimum of four times per year. Subcommittees, if necessary, are appointed on an ad hoc basis and disbanded when they have completed the task for which they are formed. The Chairman is also the Chief Executive of the Charity and is responsible for the day-to-day operations. To facilitate effective operations, the Chief Executive has delegated authority within the scope and limits of his authority including finance, employment, pastoral care of the congregations and production of written material for public distribution.

(e) Related Parties

COG-UK has operated as an organisation associated with the Church of God, an International Community (COG, aIC) in the United States of America. Although capable of independent operation, COG-UK has willingly subordinated itself in doctrine and certain other matters to the constitution of COG, aIC, in so far as it does not bring COG-UK into conflict with the laws of England, Wales and Scotland.

For geographical and cultural reasons, COG-UK has often been used as a vehicle through which COG, aIC has pursued its mission in countries other than the United States and the United Kingdom. In the past, COG-UK received financial support in the form of grants from COG, aIC. Those grants were used primarily to provide a financial base for non-UK activities. In the current fiscal year, 2021/2022, as in several previous fiscal years, there were no grants to COG-UK from the COG, aIC. Rather, COG-UK's financial position has been such that it can provide assistance for programs outside the UK from its own resources.

(f) Risk Management

The Trustees have made a thorough review of all foreseeable risks to the Charity including liability for their own acts or failures to act, risks associated with the use of rented properties, risks associated with youth and other Church programs as well as financial and operational risks. For example, the Trustees have established a reserves policy to address certain financial risks. Where possible, the Charity has provided, with the assistance of outside advisers, appropriate insurance cover. The Trustees have, for risks that are identified, and for which there is no insurance cover, attempted to mitigate them by appropriate action and the oversight of competent personnel. For example youth activities are staffed with experienced people who have been screened internally and externally. The Trustees recognise that the risks the Charity faces can change. Therefore, the Trustees are committed to evaluating programs and activities of the Charity on an ongoing basis and to implement practices to cover or mitigate those risks. As part of this, a Safeguarding policy has been prepared in relation to children and vulnerable adults, and is reviewed and updated as necessary.

3. Objectives and Activities

(a) Objects of COG-UK

The Charity's objects as set out in its Memorandum of Association are the advancement of religion by preaching throughout the world the Gospel of Jesus Christ concerning the Kingdom of God, and to advance such other charitable purposes as the Trustees shall determine. When planning our activities for the year, the Board have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

3. Objectives and Activities (Continued)

(b) Mission Statement

The mission of the Church of God-UK is to proclaim the good news of the Kingdom of God in all the world as a witness and to take care of those whom God calls into His Church through Jesus Christ.

(c) Employees

In order to achieve the above, we employed six full-time employees plus eight part-time employees. Of the full-time employees, four are church pastors. The Church employs three part-time pastors. Pastors are not office-based, but live and work in areas convenient to the churches they pastor. Five of the pastors' wives are part-time employees who receive a small monthly allowance for their services to the Church in assisting their husbands with their pastoral duties.

COG-UK's head office is located in West Hagbourne, Oxfordshire, and is staffed by an office director who also pastors a local congregation, plus congregations in Belgium, Paris, and Geneva, one full-time, and one part-time office employee. The one home-based part-time employee continued to research for Vision until stepping down in June 2021.

(d) Activities/Strategies

Activities of COG-UK which support its principal objects and mission are:

- to make, teach and give pastoral care to, disciples of the Church
- to educate the public with respect to the good news of the Kingdom of God and teach its applicability to their everyday life

Strategies of COG-UK to achieve its principal objects and mission include:

- to train and provision ministers to pastor congregations of the Church
- to organise assemblies and educational and social activities connected with the objects
- to pay reasonable remuneration, costs and/or expenses for all persons engaged or preparing or training to be engaged in the promotion of the gospel
- to provide financial and ministerial support in nations, other than the United Kingdom, where the Church has congregations or sponsors programs
- to publish with the use of multimedia, including the printed word, video and the Internet, educational material for public dissemination
- to conduct public lectures and meetings to educate and inform the public

4. Achievements and Performance

Covid-19

Provision continued to be made for the Covid-19 situation, with congregations following local restrictions, but generally able to return to in person meetings. Precautions continued to be observed, respecting local rules and care for the members.

Church

The number of congregations in the United Kingdom and its dependencies is eleven.

Telephone and internet links are regularly used to include outlying members in church services. This service was greatly expanded during the Covid-19 pandemic, and continues to be utilised to better serve remote and housebound members. Most areas have maintained this service for outlying members to varying degrees, and it has also been utilised to expand the service provided for members during the Feast.

Attendance:

Attendance this fiscal year was not recorded as all services were conducted remotely. Membership within the UK remained stable.

Member Services

Transcripts

Each week, a sermon transcript is e-mailed to members in the UK, the US, Europe and Africa. Additionally, approximately every four weeks, copies of each sermon transcript are mailed by post to other scattered members and ministers in Europe and Africa. The preparation of the transcripts is handled in the US, with the distribution for the UK served areas being handled from the UK office. On a local level, pastors make arrangements for members in their area with a need for weekly transcripts to be available in a suitable manner.

These transcripts are translated for scattered members in French-speaking areas. Each calendar month, two selected sermon transcripts are made available on the Internet for members to download from the Church's website.

Bible Studies by Computer

With the Covid-19 situation, several pastors took advantage of the wide uptake of Zoom within their areas to continue to provide Bible Studies remotely.

Monthly shipments of CD/DVD teaching material from the US provide a further opportunity to integrate this group by issuing a monthly schedule of selections to listen to on other weeks. The intent is to enhance a sense of community at a more local, though physically dispersed, level. One member in the Isle of Man is housebound, and though all the above operates throughout the year, the special service given to such members through the UK Office is deeply appreciated.

Access to ministry is by the usual technologies. The realisation there is easy access when needed continues to prove very effective.

4. Achievements and Performance (Continued)

Feast of Tabernacles

The annual Feast of Tabernacles was held 10th to 17th October 2021 at Venue Cymru, Llandudno, North Wales.

Church members from the UK and some international areas assembled for daily worship services and biblical instruction. This spiritual teaching was supplemented with a social programme designed to meet the needs of both young and old that made use of tourist facilities in the North Wales area.

The infirm and ill members unable to attend the Festival in person were provided with support in their homes as recorded messages and regular communications via Zoom from their spiritual family at the assemblies were sent to them.

As we have noticed in previous years, we received complimentary messages from our hosts at Venue Cymru, hotels and the local landlords about the exemplary behaviour and happy demeanour of our brethren

Youth

Summer Camp

The 2021 Summer Camp was planned for 25th July to 1st August 2021, returning to Hooke Court. Following the guidance in place at the time, all attendees were asked to test before attending, and to stay home if they were positive, showing symptoms, or had been otherwise advised to isolate.

A group of 13 campers and 21 staff (many of whom were parents of attending campers) gathered in Dorset and enjoyed their time together participating in a hill walk, leatherwork, creative productions, speech education, bible education and a boat trip. Other plans activities included initiative training, field sports, a formal dinner, and a speech club. It was an encouraging experience to be able to be together and resume some normality.

Unfortunately on the morning of the planned family field trips, there was an asymptomatic positive covid test in the mid-week planned testing. All attendees were instructed to return home and isolate, and follow guidance in place at the time. There were no further cases. It was disappointing to cut our time short, but good to enjoy Summer Camp once more.

International

UK personnel continue to provide pastoral support in international areas.

In person visits were able to resume this year, with support still provided online, and congregations in Africa were on occasion able to join with congregations in the UK for online services – in addition to joining online for the Feast.

The minister in Benin translates monthly member letters into French for distribution to all the Francophones.

A UK Pastor has had the pastoral care of the members in France, Belgium and Switzerland. Sermons were provided to the congregations throughout the year, with in person visits resuming with the Feast in Les Rousses.

4. Achievements and Performance (Continued)

In the Scandinavian area a UK pastor provided counselling and Bible Studies for the membership online, with the Scandinavian members combining with the Stirling congregation.

In Anglophone West Africa, the Church's resident Ghanaian pastor held regular Sabbath services and Bible studies for the congregations via Zoom as internet connections permitted

A UK elder, mentored by an elder who is a trustee and a former pastor, provided ministerial support to the members in Germany and Austria. Although in person visits were not possible, they were able to join with UK congregations for Zoom services. Additional support was provided through email communications and audio-conferencing. .

Media

The Church continued to have its internationally circulated online magazine, *Vision*, designed in London. Design elements of its website at www.vision.org also benefited from the work of the design consultancy. Though the funding of this aspect of the Church's frontline efforts to reach the general public comes from the US, the wisdom of using a London-based agency continues to pay dividends in the publication's international acceptance.

The Vision.org website remains the Church's main vehicle dedicated to educating the general public about biblical principles which furthers the primary mission and objective of preaching the Gospel of Jesus Christ concerning the Kingdom of God throughout the world.

5. Financial Review

(a) Indigenous income and results for the year

This source of income remained unchanged compared with the previous year. The income of the Church is largely derived from its congregational members, with occasional contributions from non-members.

There was a net surplus for the year of £41,907 compared to a net surplus of £681,723 for the previous year. Income and expenditure from normal sources has remained at a similar level to that in the previous year.

(b) Investment Powers and Policy.

The Charity's constitution allows the Trustees to invest in any way they wish.

The Trustees, having regard to the liquidity requirements of operating the Church and the reserves policy set out below, have operated a policy of keeping available funds in an interest-bearing deposit account.

The invested funds held on deposit achieved a rate of return of approximately 0.1% computed with reference to the average cash balance. The rate of inflation for the same period was 0.7%.

5. Financial Review (Continued)

(c) Reserves Policy

The Trustees have established the level of reserves (that is those that are freely available) that the charity ought to have a minimum of £150,000. In arriving at this level of reserves they have had regard to regular annual operating costs in the region of £600,000 and the ability to operate for a period of approximately three months without any incoming resources in that period. The actual reserves at 31 March 2022, excluding fixed assets, were £1,301,048 (2021: £1,259,141).

6. Risk Management

Steps taken by the Trustees to assess and manage risk are described at 2(f) above.

The Trustees have considered the problems raised by the ongoing Covid 19 pandemic and the effect that this could have on the Charity. In that regard, there remains a possibility that members of the Church, who contribute to the Charity financially, may face financial difficulties, with either a reduction or loss of income. Thus far, no members have been substantially impacted, but the situation will continue to be monitored.

As regards expenditure, outgoings remain reduced as a consequence of the pandemic and restrictions on travel and group assemblies, to mitigate the risk of spreading the disease. Mileage, travel and lodging expenses for ministers have been greatly reduced, as has the cost of hiring premises for church services. As a result, the Charity's reserves have increased during the financial year to date.

Meetings and services were held online via Zoom until restrictions lifted and it was deemed safe to return to in person services. They continue to be provided as a way of linking housebound members with their local congregations, which enables the Charity to continue to perform its functions and for members of the church to have online contact with each other.

The Charity recognizes the difficulties that those who are members of the church are facing, including increased financial, social and mental stresses as a result of the disruptions to the economy, restricted physical contact with others and general anxiety caused by the pandemic and the dangers that this poses. The Charity will offer such support, material and pastoral, as is possible to the members during the crisis.

7. Plans for Future Periods

The charity's plans for the future include continuing to strengthen existing programmes, increasing outreach by using new media, reaching new geographical areas, strengthening communication with members, utilising new technology, and reaching and encouraging the younger generation to become members of the Church when able to do so.

8. Trustees' responsibilities in relation to the financial statements

The Trustees prepare accounts for each financial year, which give a true and fair view of the state of affairs of the Charity and of the net incoming and outgoing resources for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Statement of Recommended Practice "Accounting by Charities". 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.

9. Charity Trustees' Statement

The charity Trustees, who are directors for the purposes of company law and Trustees for the purposes of charity law, who served during the year and up to the date of this report, are set out on page 2.

In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the directors of the company we have taken all steps that we ought to have taken, in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP 2019) (as amended for accounting periods commencing from 1 January 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Practice as it applies from 1 January 2019. As well as part 15 of the Companies Act 2006

DAVID HULME

1.30.23

Chairman
On behalf of the Trustees

INDEPENDENT AUDITOR' REPORT TO THE TRUSTEES OF CHURCH OF GOD – UNITED KINGDOM

Opinion

We have audited the financial statements of Church of God – United Kingdom (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the trustees' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- We have considered:
    - the nature of the charity and sector, control environment and operating performance;
    - the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
    - any matters we identified having reviewed the charity's policies and procedures relating to:
        - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
        - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
        - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
    - the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as the disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act, Charities Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR' REPORT TO THE TRUSTEES OF CHURCH OF GOD – UNITED KINGDOM

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Caroline Webster FCA (Senior Statutory Auditor)
for and on behalf of UHY Ross Brooke, Statutory Auditor
Suite I,
Windrush Court,
Abingdon Business Park,
Abingdon
OX14 1SY

Date 30 January 2023

UHY Ross Brooke is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF FINANCIAL ACTIVITIES (Including an income and expenditure account)
YEAR ENDED 31st MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
General donations & legacies	4	512,159	-	512,159	1,103,738
Restricted donations:					
Festival		-	30,790	30,790	20,944
Assistance		-	8,990	8,990	54,077
Youth		-	3,078	3,078	47
Investments					
Deposit interest		240	-	240	240
Other Income	5	35,942	-	35,942	-
Total		548,341	42,858	591,199	1,179,046
Expenditure on:					
Charitable activities:					
Local congregations		242,699	-	242,699	207,220
Media		40,133	-	40,133	40,724
Festival		21,435	30,790	52,225	63,740
Assistance		-	8,990	8,990	-
International		148,434		148,434	155,648
Youth		43,392	6,219	49,611	43,982
Other expenditure		7,200	-	7,200	13,800
Total	7	503,293	45,999	549,292	497,323
Net Income		45,048	(3,141)	41,907	681,723
Transfers between funds		(3,141)	3,141	-	-
Net Movement in Funds		41,907	-	-	-
Total funds brought forwards		1,259,141	70,195	1,329,336	647,613
Total funds carried forwards		1,301,048	70,195	1,371,243	1,329,336

All the above amounts relate to continuing activities. The charitable company has no recognised gains and losses other than the net movement in funds in the year.

The notes on pages 18 to 26 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF FINANCIAL ACTIVITIES (Including an income and expenditure account)
YEAR ENDED 31st MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
General donations	4	1,103,738	-	1,103,738	810,596
Restricted donations:					
Festival		-	20,944	20,944	23,619
Assistance		-	54,077	54,077	8,476
Youth		-	47	47	3,667
Investments					
Deposit interest		240	-	240	240
Total		1,103,978	75,068	1,179,046	846,598
Expenditure on:					
Charitable activities:					
Local congregations		207,220	-	207,220	259,480
Media		40,724	-	40,724	45,873
Festival		15,005	20,944	35,949	63,740
Assistance		-	-	-	2,443
International		101,571	54,077	155,648	202,214
Youth		43,982	-	43,982	54,248
Other expenditure		13,800	-	13,800	7,200
Total	7	422,302	75,021	497,323	635,198
Net (Expenditure)/ Income		681,676	47	681,723	(86,760)
Net Movement in Funds					
Funds at 1st April 2020		577,465	70,148	647,613	522,973
Funds at 31st March 2021		1,259,141	70,195	1,329,336	436,213

The notes on pages 18 to 26 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

BALANCE SHEET
YEAR ENDED 31st MARCH 2022

	Note	2022 £	£	2021 £	£
Fixed Assets					
Tangible fixed assets	9		-		-
Current Assets					
Debtors and prepayments	10	11,334		26,705	
Cash at bank		1,395,161		1,328,631	
		1,406,495		1,355,336	
Creditors, amounts falling due within one year	11	(35,252)		(26,000)	
Net Current Assets			1,371,243		1,329,336
Total Assets Less Current Liabilities			1,371,243		1,329,336
Income Funds					
Restricted funds	13		70,195		70,195
Unrestricted funds			1,301,048		1,259,141
Total Funds			1,371,243		1,329,336

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Trustees and authorised for issue on 1.30.23 and are signed on their behalf by:

David Hulme
Trustee/Director

The notes on pages 18 to 26 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF CASH FLOWS
YEAR ENDED 31ST MARCH 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash (used in)/ provided by operating activities	17	66,290	731,561
Cash flows from investing activities			
Interest income		240	240
Net cash provided by investing activities		240	240
Change in cash and cash equivalents in the year		66,530	731,801
Cash and cash equivalents at the beginning of the year		1,328,631	596,830
Total cash and cash equivalents at the end of the year		1,395,161	1,328,631

The notes on pages 18 to 26 form part of these financial statements

1. General Information

Church of God – United Kingdom is an incorporated Charity limited by guarantee. The registered charity number (England and Wales) is 1059248 and the registered charity number (Scotland) is SC039469. The company number is 03121130 and the principal office address is The Forge, Manor Farm Courtyard, Main Street, West Hagbourne, Didcot, Oxfordshire, OX11 0ND.

The financial statements have been prepared in pounds sterling and the figures are rounded to the nearest £.

2. Accounting Policies

The principal accounting policies are summarised below and have been consistently applied throughout the current and preceding year.

(a) The financial statements are prepared under the historical cost convention and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Companies Act 2006.

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

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources and no material uncertainties to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Trustees report.

A separate income and expenditure account has not been prepared as the figures comprising net expenditure for the year shown in the Statement of Financial Activities give the information required under the Companies Act 2006, together with details of other recognised gains and losses.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Restricted funds comprise funds donated by members for expenditure on Festival, Assistance and Youth.

(c) Income

- Income is recognised in the SOFA when the charity is legally entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.
- Voluntary income received by way of donations and gifts is recognised in the Statement of Financial Activities ("the SOFA") when received.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised when there is a constructive obligation to pay for expenditure.

Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it related.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes all costs excluding governance costs.
- Subsidy payments are made to members of the congregation in need, at the discretion of the trustees.
- Staff costs are allocated to the expenditure heads on the basis of estimated staff time incurred.
- Admin costs are allocated to the expenditure heads on a percentage basis.

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Fixed assets with a cost below £1,000 are not capitalised.

- Depreciation is provided on all tangible fixed assets held by the charity for its own use at the following rates:

Computer software	- 2 years straight line
Fixtures and fittings	- 20% p.a. on cost
Equipment	- 20% p.a. on cost
Boat	- 20% p.a. on cost
Leasehold improvements	- over the remaining life of the lease

(f) Taxation

Income is applied exclusively to charitable purposes and therefore the charity is entitled to the exemption from tax afforded by the Corporation Tax Act 2010.

(g) Pensions

Pension contributions are paid into personal pension schemes on the advice of independent financial advisors. Pension costs are charged to the Statement of Financial Activities account on an accrual's basis.

(h) Operating leases

Rentals under operating leases are charged on a straight-line basis over the lease term.

(i) Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities, or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the charitable company after deducting all its liabilities.

3. Judgements in Applying Accounting Policies and Key Sources of Estimation Uncertainty

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgement or material estimation uncertainties affecting the reported financial performance in the current or prior year.

4. Donations, gifts and legacies

	2022 £	2021 £
Donations	508,159	1,103,738
Legacies	4,000	-
	512,159	1,103,738

The charity receives its income from the members of The Church.

5. Other income

During the year the Swiss association was closed down and the proceeds of £35,942 were received.

6. Net Income/ (Expenditure) for the Year

This is stated after charging:	2022 £	2021 £
Auditor's remuneration	7,200	7,200
Operating leases – office rentals	23,028	24,04

7. Analysis of Total Resources Expended

2022	Staff Costs £	Direct Costs £	Allocated Costs £	Total 2022 £
Direct charitable expenditure:				
Local congregations	158,874	52,511	31,314	242,699
Media	17,022	7,453	15,658	40,133
Festival	8,511	17,619	26,095	52,225
Assistance	-	8,990	-	8,990
International	25,533	122,901	-	148,434
Youth	11,348	6,949	31,314	49,611
Allocated Costs	62,415	-	(62,415)	-
Governance costs	-	7,200	-	7,200
	283,703	223,623	41,966	549,292

2021	Staff Costs £	Other Direct Costs £	Allocated Costs £	Total 2021 £
Direct charitable expenditure:				
Local congregations	164,286	11,440	31,494	259,480
Media	17,602	7,375	15,747	40,724
Festival	8,801	905	27,120	35,949
Assistance	-	-	-	-
International	26,403	129,245	-	155,648
Youth	11,735	754	32,544	43,982
Allocated Costs	64,541	-	(59,783)	-
Governance costs	-	13,800	-	13,800
	293,368	163,519	40,436	497,323

8. Employees and Staff Costs

	2022 £	2021 £
Salaries and wages	250,871	262,539
National insurance	15,912	15,685
Pension costs	5,988	5,941
Other staff costs – health and life insurance	10,932	9,136
	283,703	293,301

The average monthly number of employees during the period was 14 (2021: 14) of whom 8 were part time (equivalent to four full time).

Salaries of £71,329 (2021: £73,166) and pension costs of £1,013 (2021: £1,032) relate to the key management personnel.

No employee is paid at or above £60,000 a year.

9. Tangible Fixed Assets

	Leasehold Improvements	Boat	Office Equipment	Computer Software	Total
Cost					
At 1st April 2021	6,888	3,996	42,696	1,451	55,031
At 31st March 2022	£ 6,888	£ 3,996	£ 42,696	£ 1,451	£ 55,031
Depreciation					
At 1st April 2021	6,888	3,996	42,696	1,451	55,031
At 31st March 2022	£ 6,888	£ 3,996	£ 42,696	£ 1,451	£ 55,031
Net book value					
At 31st March 2022	£ -	£ -	£ -	£ -	£ -
At 31st March 2022	£ -	£ -	£ -	£ -	£ -

The assets above are used primarily in the administration of the Church.

10. Debtors

	2022	2021
	£	£
Other debtors	4,100	18,797
Prepayments and accrued income	7,234	7,908
	11,334	26,705

11. Creditors: amounts falling due within one year

	2021	202
	£	£
Trade creditors	-	-
Taxation and social security	4,760	4,760
Other creditors	-	-
Accruals	30,492	21,240
	35,252	26,000

12. Analysis of Net Assets by Fund

2022

	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Fixed assets	-	-	-
Current assets	70,195	1,336,300	1,406,495
Current liabilities	-	(35,252)	(35,252)
	70,195	1,301,048	1,371,243

2021

	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Fixed assets	-	-	-
Current assets	70,195	1,285,141	1,355,336
Current liabilities	-	(26,000)	(26,000)
	70,195	1,259,411	1,329,336

13. **Restricted Funds**

	Balance 1st April 2021 £	Movement in Resources Incoming £	Movement in Resources Outgoing £	T/fers £	Balance 31st March 2022 £
Festival	-	30,790	(30,790)	-	-
Assistance	70,148	8,990	(8,990)	-	70,148
Youth	47	3,078	(6,219)	3,141	47
	70,195	42,858	(45,999)	3,141	70,195

	Balance 1st April 2020 £	Movement in Resources Incoming £	Movement in Resources Outgoing £	T/frs	Balance 31st March 2021 £
Festival	-	20,944	(20,944)	-	-
Assistance	70,148	54,077	(54,077)	-	70,148
Youth	-	47	-	-	47
	70,148	75,068	(29,729)	-	70,195

Restricted funds and their purposes:

Festival - for the funding of the annual holy days, principally the Feast of Tabernacles.

Assistance - for assisting needy congregational members in the UK and developing countries.

Youth - for the funding of youth activities including but not limited to summer camp.

14. Transactions with Trustees and Related Persons

Trustees are reimbursed actual costs necessarily incurred on church business. Messrs George Delap, Paul Roberts, Robert Boraker, David Brocklehurst, John Tompsett, David Hulme, Christopher Howard and Robin Hurd were respectively reimbursed £284 (2021: £nil), £306 (2021: £194), £ 621 (2021: £500), £5,835 (2021: £1,122), £Nil (2021: £184), £Nil (2021: £Nil), £3,787(2021: £190), £Nil (2020: £Nil) during the year. The charity's memorandum and articles allow for up to 50% of the Trustees to be paid employees of the Church. At the yearend, within creditors the charity owed £Nil (2020: Robert Boraker £156 and David Brocklehurst £1,534). The following received salaries and pensions for the performance of their normal duties as follows:

	2022		2021	
	Salary	Pension	Salary	Pension
	£	£	£	£
G. Delap	18,520	-	19,184	-
D. Brocklehurst	40,030	1,014	41,769	1,032
C. Howard	15,925	-	16,459	-

Some Trustees' wives are part-time employees of the Church and, as such, receive a small monthly allowance. The total salaries the year were as follows:

	2022		2021	
	Salary	Pension	Salary	Pension
	£	£	£	£
C. Brocklehurst	6,000	-	6,300	-
M. Howard	2,000	-	2,100	-

15. Operating Leases

The Church had total commitments under non-cancellable operating leases as follows:

	Land and Buildings	
	2022	2021
	£	£
When payable:		
In less than one year	13,500	21,600
Between one and five years	-	13,500
	13,500	35,100

16. Indemnity Insurance

The charity has not taken indemnity insurance in respect of its Trustees.

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/ (expenditure)for the year (as per the statement of financial activities)		
Net movement in funds	41,907	681,723
Adjustment for:		
Interest from investments	(240)	(240)
Decrease in debtors	15,371	41,569
Increase in creditors	9,252	8,509
	66,290	731,561

CHURCH OF GOD - UNITED KINGDOM

England & Wales - Charity number 1059248

Accounts

CHURCH OF GOD - UNITED KINGDOM

REPORT AND FINANCIAL STATEMENTS

31st MARCH 2021

Charity Registration No (England and Wales): 1059248
Charity Registration No (Scotland): SC039469
Company Number: 03121130

CHURCH OF GOD - UNITED KINGDOM (Company Number: 03121130)

REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31st MARCH 2021

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REPORT OF THE TRUSTEES
YEAR ENDED 31st MARCH 2021

The Trustees are pleased to present their report together with their financial statements for the year ended 31st March 2021.

1. Reference and Administrative Details

Charity Registration No (England and Wales): 1059248

Charity Registration No (Scotland): SC039469

Company Number: 03121130

Principal Office: The Forge, Manor Farm Courtyard
Main Street
West Hagbourne
Didcot
Oxfordshire
OX11 0ND

(a) Advisers

Bankers
Royal Bank of Scotland Plc
Drummond House (FH) Branch
Customer Service Centre
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Solicitors
None designated as of this report

Auditors
UHY Ross Brooke
Suite I
Windrush Court
Abingdon Business Park
Abingdon
OX14 1SY

Independent Financial Advisers
Peter Manduell & Co
Financial Services Ltd.
Hamilton House, 17A Cedar Rd
Sutton
Surrey
SM2 5DA

1. Reference and Administrative Details (Continued)

(b) Charity Trustees

The directors of the Charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees, who were also the key management personnel, serving during the year and since the year end are as follows:

Chairman	David Hulme
Deputy Chairman	George Delap
	Ken Betts (resigned 15th December 2020)
	Robert Boraker
	*David Brocklehurst
	Paul Roberts
	John Tompsett
	Christopher Howard (15th December 2020)
	Robin Hurd (15th December 2020)

* denotes an employed trustee (key management)

(c) Board Changes

Following the December 2007 revision of the Articles of Association, there is no requirement for "retirement by rotation." Therefore, no trustee will retire at the Annual General Meeting.

2. Structure, Governance and Management

(a) Governing Document

The full name of the Charity is "Church of God – United Kingdom" (COG-UK). It is a charitable company limited by guarantee (company number 03121130) which was incorporated on 2nd November 1995 and registered with the Charity Commissioners of England and Wales on 15th November 1996. The registration number is 1059248. The Charity is governed by its Memorandum and Articles of Association, dated 2nd September 1996 as subsequently revised. The members of the Charity consist of the Chairman, the Secretary, and the Deputy Chairman (if one is appointed) and such other members as the Trustees may appoint in accordance with the Memorandum and Articles of Association.

The Trustees are aware of the Charity Code of Governance and its principles, and how they affect the Charity.

(b) Appointment of Trustees

As set out in the Articles of Association there are a minimum of three Trustees and no set maximum number of Trustees. There are currently seven Trustees. New Trustees may be nominated by the existing Trustees.

(c) Trustee Induction and Training

To be nominated an individual should possess the qualifications outlined in Scripture for ordination to an office of service within the Church. Trustees are provided with a handbook prepared by Berwin Leighton Paisner that explains their role and responsibilities. Trustees are updated regularly to keep them appraised of changes in the law.

2. Structure, Governance and Management (Continued)

(d) Organisation

The Board of Trustees administers the Charity. The Board seeks to meet a minimum of four times per year. Subcommittees, if necessary, are appointed on an ad hoc basis and disbanded when they have completed the task for which they are formed. The Chairman is also the Chief Executive of the Charity and is responsible for the day-to-day operations. To facilitate effective operations, the Chief Executive has delegated authority within the scope and limits of his authority including finance, employment, pastoral care of the congregations and production of written material for public distribution.

(e) Related Parties

COG-UK has operated as an organisation associated with the Church of God, an International Community (COG, aIC) in the United States of America. Although capable of independent operation, COG-UK has willingly subordinated itself in doctrine and certain other matters to the constitution of COG, aIC, in so far as it does not bring COG-UK into conflict with the laws of England, Wales and Scotland.

For geographical and cultural reasons, COG-UK has often been used as a vehicle through which COG, aIC has pursued its mission in countries other than the United States and the United Kingdom. In the past, COG-UK received financial support in the form of grants from COG, aIC. Those grants were used primarily to provide a financial base for non-UK activities. In the current fiscal year, 2020/2021, as in several previous fiscal years, there were no grants to COG-UK from the COG, aIC. Rather, COG-UK's financial position has been such that it can provide assistance for programs outside the UK from its own resources.

(f) Risk Management

The Trustees have made a thorough review of all foreseeable risks to the Charity including liability for their own acts or failures to act, risks associated with the use of rented properties, risks associated with youth and other Church programs as well as financial and operational risks. For example, the Trustees have established a reserves policy to address certain financial risks. Where possible, the Charity has provided, with the assistance of outside advisers, appropriate insurance cover. The Trustees have, for risks that are identified, and for which there is no insurance cover, attempted to mitigate them by appropriate action and the oversight of competent personnel. For example youth activities are staffed with experienced people who have been screened internally and externally. The Trustees recognise that the risks the Charity faces can change. Therefore, the Trustees are committed to evaluating programs and activities of the Charity on an ongoing basis and to implement practices to cover or mitigate those risks. As part of this, a Safeguarding policy has been prepared in relation to children and vulnerable adults, and is reviewed and updated as necessary.

3. Objectives and Activities

(a) Objects of COG-UK

The Charity's objects as set out in its Memorandum of Association are the advancement of religion by preaching throughout the world the Gospel of Jesus Christ concerning the Kingdom of God, and to advance such other charitable purposes as the Trustees shall determine. When planning our activities for the year, the Board have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

3. Objectives and Activities (Continued)

(b) Mission Statement

The mission of the Church of God-UK is to proclaim the good news of the Kingdom of God in all the world as a witness and to take care of those whom God calls into His Church through Jesus Christ.

(c) Employees

In order to achieve the above, we employed six full-time employees plus eight part-time employees. Of the full-time employees, four are church pastors. The Church employs three part-time pastors. Pastors are not office-based, but live and work in areas convenient to the churches they pastor. Five of the pastors' wives are part-time employees who receive a small monthly allowance for their services to the Church in assisting their husbands with their pastoral duties.

COG-UK's head office is located in West Hagbourne, Oxfordshire, and is staffed by an office director who also pastors a local congregation, plus congregations in Belgium, Paris, and Geneva, one full-time, and one part-time office employee. The one home-based part-time employee continues to research and write for Vision.

(d) Activities/Strategies

Activities of COG-UK which support its principal objects and mission are:

- to make, teach and give pastoral care to, disciples of the Church
- to educate the public with respect to the good news of the Kingdom of God and teach its applicability to their everyday life

Strategies of COG-UK to achieve its principal objects and mission include:

- to train and provision ministers to pastor congregations of the Church
- to organise assemblies and educational and social activities connected with the objects
- to pay reasonable remuneration, costs and/or expenses for all persons engaged or preparing or training to be engaged in the promotion of the gospel
- to provide financial and ministerial support in nations, other than the United Kingdom, where the Church has congregations or sponsors programs
- to publish with the use of multimedia, including the printed word, video and the Internet, educational material for public dissemination
- to conduct public lectures and meetings to educate and inform the public

4. Achievements and Performance

Covid-19

No report for the financial year 2020-2021 can avoid mention of the Covid-19 situation. A national lockdown was announced a matter of days before the financial year started, and continued in various forms for much of the year.

A week before the government announcement was made, the Church's President announced that all services would be conducted on an online basis for the foreseeable future, and that local guidance should be followed. Given the uncertainty surrounding how the pandemic would pan out, the Trustees were given budgets with cashflows for a typical year, with a 20% cut in income reflecting the fall in income members would face on furlough, and a complete cessation of income for planning purposes. Given the reserve state of the Charity, and uncertainty over which activities would be able to go ahead as usual, a cautious view was adopted. As it transpired, the income for the year remained stable, and members did not find themselves in a position where they needed financial support. All pastors were made aware of this availability, should members find themselves in difficulty. Members were also advised that grants to provide necessary equipment to allow them to continue to join services in their online format were available. None ended up needing to take up this offer.

Church

The number of congregations in the United Kingdom and its dependencies is eleven.

Telephone and internet links are regularly used to include outlying members in church services. This service was greatly expanded through the use of Zoom owing to all services this year being conducted online, in light of the Covid-19 pandemic.

Attendance:

Attendance this fiscal year was not recorded as all services were conducted remotely. Membership within the UK remained stable.

Member Services

Transcripts

Each week, a sermon transcript is e-mailed to members in the UK, the US, Europe and Africa. Additionally, approximately every four weeks, copies of each sermon transcript are mailed by post to other scattered members and ministers in Europe and Africa. The preparation of the transcripts is handled in the US, with the distribution for the UK served areas being handled from the UK office. On a local level, pastors make arrangements for members in their area with a need for weekly transcripts to be available in a suitable manner.

These transcripts are translated for scattered members in French-speaking areas. Each calendar month, two selected sermon transcripts are made available on the Internet for members to download from the Church's website.

4. Achievements and Performance (Continued)

Bible Studies by Computer

With the Covid-19 situation, several pastors took advantage of the wide uptake of Zoom within their areas to continue to provide Bible Studies remotely.

Monthly shipments of CD/DVD teaching material from the US provide a further opportunity to integrate this group by issuing a monthly schedule of selections to listen to on other weeks. The intent is to enhance a sense of community at a more local, though physically dispersed, level. One member in the Isle of Man is housebound, and though all the above operates throughout the year, the special service given to such members through the UK Office is deeply appreciated.

Access to ministry is by the usual technologies. The realisation there is easy access when needed continues to prove very effective.

Feast of Tabernacles

Owing to restrictions in place whilst considering Feast plans, and the vulnerability of many of the UK members, it was decided that the Feast would be held digitally via Zoom. This provided a unique opportunity for the UK members to meet with members in Europe and Africa, allowing all areas to have a live speaker each service via Zoom. Additionally, the use of breakout rooms allowed members the opportunity to fellowship more widely than they would usually be able to, particularly members who are traditionally housebound.

Whilst disappointed that we could not be together in our traditional sense, the members all observed that it was still an excellent and encouraging Feast, particularly in the challenging times being faced.

Youth

Summer Camp

Whilst Summer Camp could not be held in it's traditional format owing to the pandemic, a combined online Camp was provided for the youth of the Church. This allowed youngsters from across the globe to meet on Zoom, and participate in activities prepared by members throughout the globe. Activities included Bible Education classes, online quizzes, and various talks from members, and even a virtual zoo trip.

It was a unique opportunity for the youth of the Church to spend social time with members from different backgrounds.

International

UK personnel continue to provide pastoral support in international areas.

Although in person visits could not occur this year, support was still provided online, and congregations in Africa were on occasion able to join with congregations in the UK for online services – in addition to joining online for the Feast.

The minister in Benin translates monthly member letters into French for distribution to all the Francophones.

4. Achievements and Performance (Continued)

A UK Pastor has had the pastoral care of the members in France, Belgium and Switzerland. Sermons were provided to the congregations throughout the year, but in person visits could not be made due to the pandemic.

In the Scandinavian area a UK pastor provided counselling and Bible Studies for the membership online, with the Scandinavian members combining with the Stirling congregation.

In Anglophone West Africa, the Church's resident Ghanaian pastor held regular Sabbath services and Bible studies for the congregations via Zoom as internet connections permitted

A UK elder, mentored by an elder who is a trustee and a former pastor, provided ministerial support to the members in Germany and Austria. Although in person visits were not possible, they were able to join with UK congregations for Zoom services. Additional support was provided through email communications and audio-conferencing.

Media

The Church continued to have its internationally circulated online magazine, *Vision*, designed in London. Design elements of its website at www.vision.org also benefited from the work of the design consultancy. Though the funding of this aspect of the Church's frontline efforts to reach the general public comes from the US, the wisdom of using a London-based agency continues to pay dividends in the publication's international acceptance.

The Vision.org website remains the Church's main vehicle dedicated to educating the general public about biblical principles which furthers the primary mission and objective of preaching the Gospel of Jesus Christ concerning the Kingdom of God throughout the world.

5. Financial Review

(a) Indigenous income and results for the year

This source of income remained unchanged compared with the previous year. The income of the Church is largely derived from its congregational members, with occasional contributions from non-members.

There was a net surplus for the year of £681,723 compared to a net surplus of £211,400 for the previous year. Income and expenditure from normal sources has remained at a similar level to that in the previous year.

(b) Investment Powers and Policy.

The Charity's constitution allows the Trustees to invest in any way they wish.

The Trustees, having regard to the liquidity requirements of operating the Church and the reserves policy set out below, have operated a policy of keeping available funds in an interest-bearing deposit account.

The invested funds held on deposit achieved a rate of return of approximately 0.1% computed with reference to the average cash balance. The rate of inflation for the same period was 0.7%.

5. Financial Review (Continued)

(c) Reserves Policy

The Trustees have established the level of reserves (that is those that are freely available) that the charity ought to have a minimum of £150,000. In arriving at this level of reserves they have had regard to regular annual operating costs in the region of £600,000 and the ability to operate for a period of approximately three months without any incoming resources in that period. The actual reserves at 31 March 2021, excluding fixed assets, were £1,259,141 (2020: £577,465).

6. Risk Management

Steps taken by the Trustees to assess and manage risk are described at 2(f) above.

The Trustees have considered the problems raised by the ongoing Covid 19 pandemic and the effect that this could have on the Charity. In that regard, there is a possibility that members of the Church, who contribute to the Charity financially, may face financial difficulties, with either a reduction or loss of income. This would impact the amount of donations and Gift Aid received. Thus far, no loss of income has been suffered and in fact the budgeted income for the financial year is ahead of expectations. However, the situation could change in the months ahead and the situation will continue to be monitored.

As regards expenditure, outgoings have been considerably reduced as a consequence of the pandemic and restrictions on travel and group assemblies, to mitigate the risk of spreading the disease. Mileage, travel and lodging expenses for ministers have been greatly reduced, as has the cost of hiring premises for church services. As a result, the Charity's reserves have increased during the financial year to date.

Meetings and services have been held online via Zoom, which obviates the risk of transmitting the virus and enables the Charity to continue to perform its functions and for members of the church to have online contact with each other.

The Charity recognizes the difficulties that those who are members of the church are facing, including increased financial, social and mental stresses as a result of the disruptions to the economy, restricted physical contact with others and general anxiety caused by the pandemic and the dangers that this poses. The Charity will offer such support, material and pastoral, as is possible to the members during the crisis.

7. Plans for Future Periods

The charity's plans for the future include continuing to strengthen existing programmes, increasing outreach by using new media, reaching new geographical areas, strengthening communication with members, utilising new technology, and reaching and encouraging the younger generation to become members of the Church when able to do so.

8. Trustees' responsibilities in relation to the financial statements

The Trustees prepare accounts for each financial year, which give a true and fair view of the state of affairs of the Charity and of the net incoming and outgoing resources for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Statement of Recommended Practice "Accounting by Charities". 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.

9. Charity Trustees' Statement

The charity Trustees, who are directors for the purposes of company law and Trustees for the purposes of charity law, who served during the year and up to the date of this report, are set out on page 2.

In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the directors of the company we have taken all steps that we ought to have taken, in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP 2019) (as amended for accounting periods commencing from 1 January 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Practice as it applies from 1 January 2019. As well as part 15 of the Companies Act 2006

DAVID HULME

13·1·23

Chairman
On behalf of the Trustees

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHURCH OF GOD – UNITED KINGDOM

Opinion
We have audited the financial statements of Church of God – United Kingdom (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHURCH OF GOD – UNITED KINGDOM

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the trustees' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- We have considered:
    - the nature of the charity and sector, control environment and operating performance;
    - the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
    - any matters we identified having reviewed the charity's policies and procedures relating to:
        - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
        - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
        - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
    - the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as the disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act, Charities Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHURCH OF GOD – UNITED KINGDOM

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Caroline Webster FCA (Senior Statutory Auditor)
for and on behalf of UHY Ross Brooke, Statutory Auditor
Suite I,
Windrush Court,
Abingdon Business Park,
Abingdon
OX14 1SY

Date 13/1/23

UHY Ross Brooke is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF FINANCIAL ACTIVITIES (Including an income and expenditure account)
YEAR ENDED 31st MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
General donations	4	1,103,738	-	1,103,738	810,596
Restricted donations:					
Festival		-	20,944	20,944	23,619
Assistance		-	54,077	54,077	8,476
Youth		-	47	47	3,667
Investments					
Deposit interest		240	-	240	240
Total		1,103,978	75,068	1,179,046	846,598
Expenditure on:					
Charitable activities:					
Local congregations		207,220	-	207,220	259,480
Media		40,724	-	40,724	45,873
Festival		15,005	20,944	35,949	63,740
Assistance		-	-	-	2,443
International		101,571	54,077	155,648	202,214
Youth		43,982	-	43,982	54,248
Other expenditure		13,800	-	13,800	7,200
Total	6	422,302	75,021	497,323	635,198
Net Income		681,676	47	681,723	211,400
Net Movement in Funds					
Funds at 1st April 2020		577,465	70,148	647,613	436,213
Funds at 31st March 2021		1,259,141	70,195	1,329,336	647,613

All the above amounts relate to continuing activities. The charitable company has no recognised gains and losses other than the net movement in funds in the year.

The notes on pages 18 to 26 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF FINANCIAL ACTIVITIES (Including an income and expenditure account)
YEAR ENDED 31st MARCH 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income and endowments from:					
General donations	4	810,596	-	810,596	507,886
Restricted donations:					
Festival		-	23,619	23,619	26,922
Assistance		-	8,476	8,476	9,946
Youth		-	3,667	3,667	3,782
Investments					
Deposit interest		240	-	240	239
Total		810,836	35,762	846,598	548,775
Expenditure on:					
Charitable activities:					
Local congregations		259,480	-	259,480	287,977
Media		45,873	-	45,873	47,252
Festival		40,121	23,619	63,740	67,064
Assistance		-	2,443	2,443	2,082
International		202,214	-	202,214	172,138
Youth		50,581	3,667	54,248	51,822
Other expenditure		7,200	-	7,200	7,200
Total	6	605,469	29,729	635,198	635,535
Net (Expenditure)/ Income		205,367	6,033	211,400	(86,760)
Net Movement in Funds					
Funds at 1st April 2019		372,098	64,115	436,213	522,973
Funds at 31st March 2020		577,465	70,148	647,613	436,213

The notes on pages 18 to 26 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

BALANCE SHEET
YEAR ENDED 31st MARCH 2021

	Note	2021 £	£	2020 £	£
Fixed Assets					
Tangible fixed assets	8		-		-
Current Assets					
Debtors and prepayments	9	26,705		68,274	
Cash at bank		1,328,631		596,830	
		1,355,336		665,104	
Creditors, amounts falling due within one year	10	(26,000)		(17,491)	
Net Current Assets			1,329,336		647,613
Total Assets Less Current Liabilities			1,329,336		647,213
Income Funds					
Restricted funds	11		70,195		70,148
Unrestricted funds			1,259,141		577,465
Total Funds			1,329,336		647,613

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Trustees and authorised for issue on.. 13:1:23 and are signed on their behalf by:

David Hulme
Trustee/Director

The notes on pages 18 to 26 form part of these financial statements

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)

STATEMENT OF CASH FLOWS
YEAR ENDED 31ST MARCH 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash (used in)/ provided by operating activities	16	731,561	161,838
Cash flows from investing activities			
Interest income		240	240
Net cash provided by investing activities		240	240
Change in cash and cash equivalents in the year		731,801	162,078
Cash and cash equivalents at the beginning of the year		596,830	434,752
Total cash and cash equivalents at the end of the year		1,328,631	596,830

The notes on pages 18 to 26 form part of these financial statements

1. General Information

Church of God – United Kingdom is an incorporated Charity limited by guarantee. The registered charity number (England and Wales) is 1059248 and the registered charity number (Scotland) is SC039469. The company number is 03121130 and the principal office address is The Forge, Manor Farm Courtyard, Main Street, West Hagbourne, Didcot, Oxfordshire, OX11 0ND.

The financial statements have been prepared in pounds sterling and the figures are rounded to the nearest £.

2. Accounting Policies

The principal accounting policies are summarised below and have been consistently applied throughout the current and preceding year.

(a) The financial statements are prepared under the historical cost convention and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Companies Act 2006.

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

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources and no material uncertainties to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Trustees report.

A separate income and expenditure account has not been prepared as the figures comprising net expenditure for the year shown in the Statement of Financial Activities give the information required under the Companies Act 2006, together with details of other recognised gains and losses.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Restricted funds comprise funds donated by members for expenditure on Festival, Assistance and Youth.

(c) Income

- Income is recognised in the SOFA when the charity is legally entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.

- Voluntary income received by way of donations and gifts is recognised in the Statement of Financial Activities ("the SOFA") when received.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised when there is a constructive obligation to pay for expenditure.

Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it related.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes all costs excluding governance costs.

- Staff costs are allocated to the expenditure heads on the basis of estimated staff time incurred.

- Admin costs are allocated to the expenditure heads on a percentage basis.

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Fixed assets with a cost below £1,000 are not capitalised.

- Depreciation is provided on all tangible fixed assets held by the charity for its own use at the following rates:

Computer software	-	2 years straight line
Fixtures and fittings	-	20% p.a. on cost
Equipment	-	20% p.a. on cost
Boat	-	20% p.a. on cost
Leasehold improvements	-	over the remaining life of the lease

(f) Taxation

Income is applied exclusively to charitable purposes and therefore the charity is entitled to the exemption from tax afforded by the Corporation Tax Act 2010.

(g) Pensions

Pension contributions are paid into personal pension schemes on the advice of independent financial advisors. Pension costs are charged to the Statement of Financial Activities account on an accrual's basis.

(h) Operating leases

Rentals under operating leases are charged on a straight-line basis over the lease term.

(i) Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities, or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the charitable company after deducting all its liabilities.

3. Judgements in Applying Accounting Policies and Key Sources of Estimation Uncertainty

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgement or material estimation uncertainties affecting the reported financial performance in the current or prior year.

4. Donations, gifts and legacies

The charity receives its income from the members of The Church.

5. Net Income/ (Expenditure) for the Year

This is stated after charging:	2021 £	2020 £
Auditor's remuneration	7,500	7,200
Operating leases – office rentals	24,048	24,048

6. Analysis of Total Resources Expended

2021	Staff Costs £	Direct Costs £	Allocated Costs £	Total 2021 £
Direct charitable expenditure:				
Local congregations	164,286	11,440	31,494	207,220
Media	17,602	7,375	15,747	40,724
Festival	8,801	905	26,243	35,949
Assistance	-	-	-	-
International	26,403	129,245	-	155,648
Youth	11,735	754	31,493	43,982
Allocated Costs	64,541	-	(64,541)	-
Governance costs	-	13,800	-	13,800
	293,368	163,519	40,436	497,323

2020	Staff Costs £	Other Direct Costs £	Allocated Costs £	Total 2020 £
Direct charitable expenditure:				
Local congregations	152,176	74,760	32,544	259,480
Media	16,305	13,296	16,272	45,873
Festival	8,152	28,468	27,120	63,740
Assistance	-	2,443	-	2,443
International	24,457	177,757	-	202,214
Youth	10,870	10,834	32,544	54,248
Allocated Costs	59,783	-	(59,783)	-
Governance costs	-	7,200	-	7,200
	271,743	314,758	48,697	635,198

7. Employees and Staff Costs

	2021 £	2020 £
Salaries and wages	262,539	234,396
National insurance	15,685	15,016
Pension costs	5,941	4,827
Other staff costs – health and life insurance	9,136	17,502
	293,301	271,741

The average monthly number of employees during the period was 14 (2020: 14) of whom 8 were part time (equivalent to four full time).

Salaries of £73,166 (2020: £69,730) and pension costs of £1,032 (2020: £1,836) relate to the key management personnel.

No employee is paid at or above £60,000 a year.

8. Tangible Fixed Assets

	Leasehold Improvements	Boat	Office Equipment	Computer Software	Total
Cost					
At 1st April 2020	6,888	3,996	42,696	1,451	55,031
At 31st March 2021	£ 6,888	£ 3,996	£ 42,696	£ 1,451	£ 55,031
Depreciation					
At 1st April 2020	6,888	3,996	42,696	1,451	55,031
At 31st March 2021	£ 6,888	£ 3,996	£ 42,696	£ 1,451	£ 55,031
Net book value					
At 31st March 2021	£ -	£ -	£ -	£ -	£ -
At 31st March 2020	£ -	£ -	£ -	£ -	£ -

The assets above are used primarily in the administration of the Church.

9. Debtors

	2021	2020
	£	£
Other debtors	18,797	60,366
Prepayments and accrued income	7,908	7,908
	26,705	68,274

10. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	-	5,292
Taxation and social security	4,760	4,759
Other creditors	-	-
Accruals	21,240	7,440
	£ 26,000	£ 17,491

11. Analysis of Net Assets by Fund

2021	Restricted Funds £	Unrestricted Funds £	Total £
Fixed assets	-	-	-
Current assets	70,195	1,285,141	1,355,336
Current liabilities	-	(26,000)	(26,000)
	70,195	1,259,141	1,329,336

2020	Restricted Funds £	Unrestricted Funds £	Total £
Fixed assets	-	-	-
Current assets	70,148	594,956	665,104
Current liabilities	-	(17,491)	(17,491)
	70,148	577,465	647,613

12. **Restricted Funds**

	Balance 1st April 2020 £	Movement in Resources Incoming £	Movement in Resources Outgoing £	Balance 31st March 2021 £
Festival	-	20,944	(20,944)	-
Assistance	70,148	54,077	(54,077)	70,148
Youth	-	47	(-)	47
	70,148	75,068	(75,021)	70,195

	Balance 1st April 2019 £	Movement in Resources Incoming £	Movement in Resources Outgoing £	Balance 31st March 2020 £
Festival	-	23,619	(23,619)	-
Assistance	64,115	8,476	(2,443)	70,148
Youth	-	3,667	(3,667)	-
	64,115	35,762	(29,729)	70,148

Restricted funds and their purposes:

Festival - for the funding of the annual holy days, principally the Feast of Tabernacles.

Assistance - for assisting needy congregational members in the UK and developing countries.

Youth - for the funding of youth activities including but not limited to summer camp.

13. Transactions with Trustees and Related Persons

Trustees are reimbursed actual costs necessarily incurred on church business. Messrs George Delap, Paul Roberts, Robert Boraker, David Brocklehurst, Ken Betts, John Tompsett, David Hulme, Christopher Howard and Robin Hurd were respectively reimbursed £Nil (2020: £8,197), £194 (2020: £1,037), £ 500 (2020: £1,338), £1,122 (2020: £19,318), £Nil (2020: £184), £Nil (2020: £Nil), £Nil (2020: £Nil), £190 (2020: £Nil), £Nil (2020: £Nil) during the year. The charity's memorandum and articles allow for up to 50% of the Trustees to be paid employees of the Church. At the yearend, within creditors the charity owed £Nil (2020: Robert Boraker £156 and David Brocklehurst £1,534). The following received salaries and pensions for the performance of their normal duties as follows:

	2021		2020	
	Salary	Pension	Salary	Pension
	£	£	£	£
G. Delap	19,184	-	18,520	-
D. Brocklehurst	41,769	1,032	40,030	1,017
C. Howard	16,459	-	-	-

Some Trustees' wives are part-time employees of the Church and, as such, receive a small monthly allowance. The total salaries the year were as follows:

	2021		2020	
	Salary	Pension	Salary	Pension
	£	£	£	£
C. Brocklehurst	6,300	-	6,000	-
M. Howard	2,100	-	-	-

14. Operating Leases

The Church had total commitments under non-cancellable operating leases as follows:

	Land and Buildings	
	2021	2020
	£	£
When payable:		
In less than one year	21,600	21,600
Between one and five years	13,500	35,100
	35,100	56,700

15. Indemnity Insurance

The charity has not taken indemnity insurance in respect of its Trustees.

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/ (expenditure)for the year (as per the statement of financial activities)		
Net movement in funds	681,723	211,400
Adjustment for:		
Interest from investments	(240)	(240)
Decrease/(increase) in debtors	41,569	(43,089)
Increase/(decrease) in creditors	8,509	(6,233)
	731,561	161,838