

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

Contents	Page
Report of the trustees	1 - 9
Independent auditor's report	10-13
Statement of financial activities for the year ended 31 st March 2025	14
Comparative statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 26

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

**REPORT OF THE TRUSTEES
YEAR ENDED 31st MARCH 2025**

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.

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.

**REPORT OF THE TRUSTEES
YEAR ENDED 31st MARCH 2025**

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.

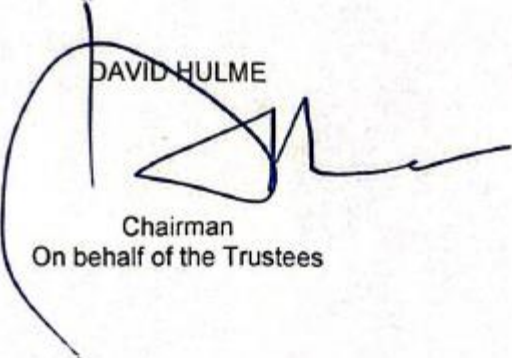
In accordance with company law, as the company's directors, we certify that:

- 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

DAVID HULME



Chairman
On behalf of the Trustees

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND 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 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.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND 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.

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

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 1 st 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

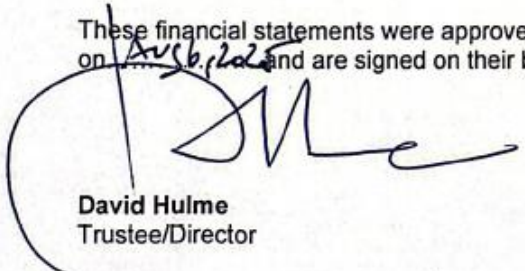
The notes on pages 18 to 26 form part of these financial statements

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	<u>2,464,324</u>	<u>753,656</u>
		2,464,367	754,989
Current Assets			
Debtors and prepayments	11	54,824	169,941
Cash at bank		830,804	2,356,976
		<u>885,628</u>	<u>2,526,917</u>
Creditors, amounts falling due within one year	12	<u>(40,988)</u>	<u>(21,324)</u>
Net Current Assets		<u>844,640</u>	<u>2,505,593</u>
Total Assets Less Current Liabilities		<u><u>3,309,007</u></u>	<u><u>3,260,582</u></u>
Income Funds			
Restricted funds	14	39,236	70,148
Unrestricted funds		3,269,771	3,190,434
Total Funds		<u><u>3,309,007</u></u>	<u><u>3,260,582</u></u>

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 15th April 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	<u>158,720</u>	<u>1,047,917</u>
Cash flows from investing activities			
Purchase of fixed assets		-	(2,580)
Interest income		25,776	13,365
Payments to acquire investments		<u>(1,710,668)</u>	<u>(700,000)</u>
Net cash provided by investing activities		<u>(1,684,892)</u>	<u>(689,215)</u>
Change in cash and cash equivalents in the year		(1,526,172)	358,702
Cash and cash equivalents at the beginning of the year		<u>2,356,976</u>	<u>1,998,274</u>
Total cash and cash equivalents at the end of the year		<u><u>830,804</u></u>	<u><u>2,356,976</u></u>

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

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

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st MARCH 2025

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	-	-
	<u>816,014</u>	<u>1,719,927</u>

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

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st MARCH 2025****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
	<u>385,289</u>	<u>372,818</u>	<u>72,859</u>	<u>830,966</u>

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
	<u>390,967</u>	<u>405,266</u>	<u>66,423</u>	<u>862,656</u>

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st MARCH 2025****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
	<u>385,289</u>	<u>390,967</u>

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 1 st April 2024	46,888	3,996	45,276	1,451	57,611
Additions	-	-	-	-	-
At 31 st March 2025	<u>6,888</u>	<u>3,996</u>	<u>45,276</u>	<u>1,451</u>	<u>57,611</u>
Depreciation					
At 1 st April 2024	6,888	3,996	43,943	1,451	56,278
Charge in the year	-	-	1,290	-	1,290
At 31 st March 2025	<u>6,888</u>	<u>3,996</u>	<u>45,233</u>	<u>1,451</u>	<u>57,568</u>
Net book value					
At 31 st March 2025	<u>-</u>	<u>-</u>	<u>43</u>	<u>-</u>	<u>43</u>
At 31 st March 2024	<u>-</u>	<u>-</u>	<u>1,333</u>	<u>-</u>	<u>1,333</u>

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

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st MARCH 2025**

10. Fixed asset investments

	Investments £
Market value at 1 st April 2024	753,656
Additions	1,750,000
Loss on investments	<u>(39,332)</u>
Market value at 31st March 2025	<u>2,464,324</u>
	2025 £
The investment assets are held:	
UK other securities	964,324
Cash held for investment	<u>1,500,000</u>
Total	<u><u>2,464,324</u></u>
	£
Historical cost:	
At 31 st March 2025	<u>2,450,000</u>

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
	<u>54,824</u>	<u>169,941</u>

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
	<u>40,988</u>	<u>21,324</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st MARCH 2025**

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)
	<u>39,236</u>	<u>3,269,771</u>	<u>3,309,007</u>
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)
	<u>70,148</u>	<u>3,190,434</u>	<u>3,260,582</u>

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	-
	<u>70,148</u>	<u>76,933</u>	<u>(250,744)</u>	<u>142,899</u>	<u>39,236</u>
	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	-
	<u>70,148</u>	<u>42,671</u>	<u>(53,497)</u>	<u>10,826</u>	<u>70,148</u>

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.

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st MARCH 2025****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	
	<u>Salary</u>	<u>Pension</u>	<u>Salary</u>	<u>Pension</u>
	£	£	£	£
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	
	<u>Salary</u>	<u>Pension</u>	<u>Salary</u>	<u>Pension</u>
	£	£	£	£
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:

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

17. Indemnity Insurance

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

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2024**

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
	<u>158,720</u>	<u>1,047,917</u>

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

Contents	Page
Report of the trustees	1 - 9
Independent auditor's report	10-13
Statement of financial activities for the year ended 31 st March 2025	14
Comparative statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 26

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

**REPORT OF THE TRUSTEES
YEAR ENDED 31st MARCH 2025**

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.

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.

**REPORT OF THE TRUSTEES
YEAR ENDED 31st MARCH 2025**

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.

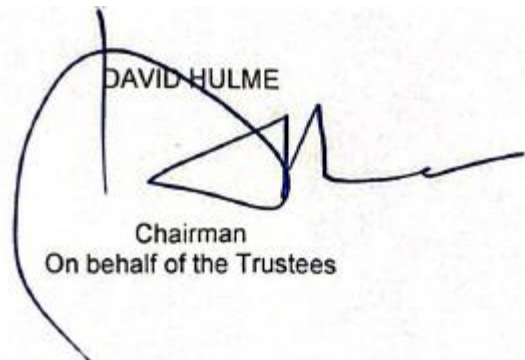
In accordance with company law, as the company's directors, we certify that:

- 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

DAVID HULME



Chairman
On behalf of the Trustees

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND 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 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.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND 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.

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

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 1 st 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

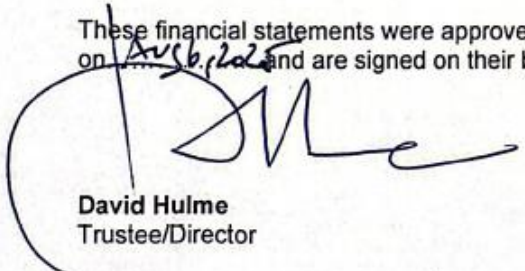
The notes on pages 18 to 26 form part of these financial statements

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	<u>2,464,324</u>	<u>753,656</u>
		2,464,367	754,989
Current Assets			
Debtors and prepayments	11	54,824	169,941
Cash at bank		830,804	2,356,976
		<u>885,628</u>	<u>2,526,917</u>
Creditors, amounts falling due within one year	12	<u>(40,988)</u>	<u>(21,324)</u>
Net Current Assets		<u>844,640</u>	<u>2,505,593</u>
Total Assets Less Current Liabilities		<u><u>3,309,007</u></u>	<u><u>3,260,582</u></u>
Income Funds			
Restricted funds	14	39,236	70,148
Unrestricted funds		3,269,771	3,190,434
Total Funds		<u><u>3,309,007</u></u>	<u><u>3,260,582</u></u>

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 14th Feb 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	<u>158,720</u>	<u>1,047,917</u>
Cash flows from investing activities			
Purchase of fixed assets		-	(2,580)
Interest income		25,776	13,365
Payments to acquire investments		<u>(1,710,668)</u>	<u>(700,000)</u>
Net cash provided by investing activities		<u>(1,684,892)</u>	<u>(689,215)</u>
Change in cash and cash equivalents in the year		(1,526,172)	358,702
Cash and cash equivalents at the beginning of the year		<u>2,356,976</u>	<u>1,998,274</u>
Total cash and cash equivalents at the end of the year		<u><u>830,804</u></u>	<u><u>2,356,976</u></u>

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

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

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st MARCH 2025

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	-	-
	<u>816,014</u>	<u>1,719,927</u>

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

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st MARCH 2025****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
	<u>385,289</u>	<u>372,818</u>	<u>72,859</u>	<u>830,966</u>

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
	<u>390,967</u>	<u>405,266</u>	<u>66,423</u>	<u>862,656</u>

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st MARCH 2025****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
	<u>385,289</u>	<u>390,967</u>

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 1 st April 2024	46,888	3,996	45,276	1,451	57,611
Additions	-	-	-	-	-
At 31 st March 2025	<u>6,888</u>	<u>3,996</u>	<u>45,276</u>	<u>1,451</u>	<u>57,611</u>
Depreciation					
At 1 st April 2024	6,888	3,996	43,943	1,451	56,278
Charge in the year	-	-	1,290	-	1,290
At 31 st March 2025	<u>6,888</u>	<u>3,996</u>	<u>45,233</u>	<u>1,451</u>	<u>57,568</u>
Net book value					
At 31 st March 2025	<u>-</u>	<u>-</u>	<u>43</u>	<u>-</u>	<u>43</u>
At 31 st March 2024	<u>-</u>	<u>-</u>	<u>1,333</u>	<u>-</u>	<u>1,333</u>

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

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st MARCH 2025****10. Fixed asset investments**

	Investments £
Market value at 1 st April 2024	753,656
Additions	1,750,000
Loss on investments	<u>(39,332)</u>
Market value at 31st March 2025	<u>2,464,324</u>
	2025 £
The investment assets are held:	
UK other securities	964,324
Cash held for investment	<u>1,500,000</u>
Total	<u><u>2,464,324</u></u>
	£
Historical cost:	
At 31 st March 2025	<u>2,450,000</u>

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
	<u>54,824</u>	<u>169,941</u>

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
	<u>40,988</u>	<u>21,324</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st MARCH 2025**

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)
	<u>39,236</u>	<u>3,269,771</u>	<u>3,309,007</u>
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)
	<u>70,148</u>	<u>3,190,434</u>	<u>3,260,582</u>

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	-
	<u>70,148</u>	<u>76,933</u>	<u>(250,744)</u>	<u>142,899</u>	<u>39,236</u>
	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	-
	<u>70,148</u>	<u>42,671</u>	<u>(53,497)</u>	<u>10,826</u>	<u>70,148</u>

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.

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st MARCH 2025****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	
	<u>Salary</u>	<u>Pension</u>	<u>Salary</u>	<u>Pension</u>
	£	£	£	£
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	
	<u>Salary</u>	<u>Pension</u>	<u>Salary</u>	<u>Pension</u>
	£	£	£	£
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:

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

17. Indemnity Insurance

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

CHURCH OF GOD – UNITED KINGDOM (Company number: 03121130)**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2024**

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
	<u>158,720</u>	<u>1,047,917</u>

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.



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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.

A member of the UHY Hacker Young Group of independent UK firms.
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	<p>During the planning stages of the audit we noted that the charitable company does not have a risk register.</p> <p>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.</p> <p>Update on prior year We have now received a copy of the risk register, no further work required.</p>	
Gift Aid Declarations	<p>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.</p> <p>There is a risk that the charitable company could incorrectly claim gift aid on an individual donation which it is not entitled to.</p> <p>We recommend that either the email sent to the client is kept with the gift aid declaration or new declarations are obtained.</p> <p>Update on prior year No changes, point still relevant for the year ended 31 March 2025</p>	

Income	<p>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 entitled to.</p> <p>We recommend that where possible donors are encouraged to donate via bacs.</p> <p>Update on Prior year</p> <p>Minimal cash received , point still relevant for the year-ended 31 March 2025</p>	
Subsidy payments – no formal process in place	<p>During the course of the audit , we found several instances where 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.</p> <p>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.</p> <p>Update on prior year</p> <p>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</p>	
Subsidy payments – supporting documentation	<p>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.</p> <p>We recommend that supporting documentation is obtained at the time detailing/confirming how the monies provided have been spent.</p> <p>Update on prior year</p> <p>Some improvements , but the charitable company still needs to ensure that they hold supporting documentation for all subsidies.</p>	
Donations	<p>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</p>	

	<p>donation and no evidence that the source of the donors income had been confirmed.</p> <p>There is a risk that it could be allocated incorrectly between restricted and unrestricted.</p> <p>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</p> <p>Update on prior year</p> <p>No change, email confirmation had to be obtained during the course of the audit for the year-ended 31 March 2025.</p>	
Bank Statement	<p>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.</p> <p>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.</p> <p>Update on prior year</p> <p>No changes , point still relevant for the year ended 31 March 2025</p>	

Current year audit findings

Issue identified	Findings and recommendations	Management Response
Trustees not uptodate on the Charity Commission and Companies House websites	<p>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.</p> <p>It is a legal requirement to ensure that Companies House and Charity Commission are updated for any changes on timely basis.</p>	
Incorrect allocation of expenditure	<p>During the course of the audit a couple of instances were found were international subsidy transactions had been incorrectly allocated to bank charges.</p>	

	<p>There is a risk that the board of trustees decisions will be made based on incorrect information.</p> <p>We recommend that the on a monthly basis Quickbooks is reviewed to ensure that costs have been allocated correctly by the bookkeeper.</p>	
Bank reconciliation	<p>The year-end bank reconciliation prepared by the bookkeeper is not being reviewed by the office manager.</p> <p>There is a risk that errors or missing items are not identified in a timely manner.</p> <p>We recommend that the bank reconciliation produced by the bookkeeper is reviewed on a monthly basis, this is good practice.</p>	
Quarterly reconciliations between Quickbooks and Aplos	<p>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.</p> <p>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.</p> <p>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</p>	
Gift aid remittances not retained	<p>During the course of the audit, we noted that the charity was unable to provide several gift aid remittances.</p> <p>There is a risk that lack of documentation indicates a lapse in good governance.</p> <p>We recommend that remittances are retained.</p>	

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 our work.

Anticipated audit report

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

Yours faithfully

UHY Ross Brooke