

Yahweh Christian Fellowship



Yahweh Christian Fellowship
BUILDING FAMILIES – RAISING LEADERS

Psalms 1:3 And he shall be like a tree planted by the rivers of water,
that bringeth forth his fruit in his season; his leaf also shall not wither;
and whatsoever he doeth shall prosper.

Trustees' Annual Report

&

Financial Statements

For the Year Ending 28th February 2023

YAHWEH CHRISTIAN FELLOWSHIP

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Yahweh Christian Fellowship

Charity Information

Charity Name:	Yahweh Christian Fellowship
Registered Charity No:	1059975
Governing Document:	Standard registration 3 rd January 1997
Trustees:	Sharon McLean (Chair) Ann-Marie Headman Elaine Vassell Steven Langley
Correspondence Details:	52 Fairlight Road Tooting London SW17 0JD
Independent Examiner:	Peter Saltiel Church & Charity Accounts Service Ltd 7 Planchadeau 23460 Saint-Pierre-Bellevue France
Bankers:	Lloyds TSB 243-245 Elephant & Castle London SE1 6TE Royal Bank of Scotland 117-119 North End Croydon Surrey CR0 1TL



Yahweh Christian Fellowship

Psalms 1:3 And he shall be like a tree planted by the rivers of water,
that bringeth forth his fruit in his season; his leaf also shall not wither;
and whatsoever he doeth shall prosper.

TRUSTEE'S REPORT 2022 – 2023 **CHARITY NO:1059975**

Yahweh Christian Fellowship

52 Fairlight road, Tooting, London SW.17 OJD
England

Affiliated to:

Churches In Communities (CIC),
The Churches Child Protection Agency (Thirtyone: eight).

Review Items

- Overview of annual income. Achievements and Performance
- Overview annual expenditures.
- Public benefit review.
- Overview of employment.
- Church building & Risk assessment
- Insurance & Policies.
- Support of other charitable organisations
- YCF International.
- Accreditation.
- Short-term goals.

Current Trustees: 2022 / 2023

Chair of Trustees: Sharon McLean;

Trustees: Ann-Marie Headman, Elaine Vassell & Stephen Langley. **Secretary:** Sharon Wilson.

A. General Trustee's ethics & commitment: The Trustees of the Charity, Yahweh Christian Fellowship, are commissioned to act in a responsible and impartial manner in order to ensure that proper financial governance is observed throughout the charity in accordance with the Charities Act 2006. In regularly reviewing the Charities activities, the Trustees have duly considered the Charity Commissions advice in respect to public benefit and its supplementary advice on the advancement of religion for the public good in section 4 of the Charities Act.

B. Aims of Charity: For the furtherance and advancement of the Christian faith and for the welfare and support of individuals. Charity aims. The Charity currently exists to further the Christian Faith by adopting a holistic method that positively impact people's lives.

C. Objectives. The Charity seeks to provide ministry and care in respect to individuals' physical and spiritual well-being. The Charity seeks to provide a range of activities and services that are inclusive to the community and the nations the Charity will be established in, irrespective of faith and ethnicity.

D. Strategies. The Charity seeks to use all of its resources and skills in order to improve the physical, social and spiritual welfare of its members and people from the community. The Charity continues to work with representatives from local government departments and agencies, community groups and its leaders in order to facilitate programs and activities that are inclusive and relevant to the community. The following are some of the organisations and groups the Charity is represented on and or in partnership with, in order to serve the community and wider public.

Boards and Forums

- Wandsworth Hate Crime Forum.
- Wandsworth ecumenical Borough Deans.
- Wandsworth Knife Crime Forum
- Borough Safer Neighbourhood Board.
- Wandsworth multi-faith forum

Partnerships:

- Wandsworth Council.
- A2nd Voice.
- Wandsworth Empowerment Network.
- Wandsworth Adult Learning.

E. Headquarters. The main base for the Charity continues to be at 52 Fairlight Road, Tooting, London, SW.17 0JD, England. Representation of the Charity continues to be expressed overseas in India, Kenya, Uganda and Zambia through its churches network made up of independent churches.

1.0 Overview of Annual income Achievements & Performance

Voluntary giving to the Charity through the means of Tithes and general Offering, continue to be the main source of income. The Charity continues to seek ways in which to diversify its income through offering services to the community and the use of its premises. The Charity has once again demonstrated sound governance to ensure the Charity has been able to fulfil its operational and constitutional objectives.

During this financial year 2022-23, the Charities income was £137,323 in contrast to £99, 865 for the financial year 2021-22. The breakdown and itemisation of the income suggests that the Charity continues to be in a sound financial position to continue achieving its charitable objectives and being of public benefit benefits to the communities the Charity serves.

1.1 The 3rd party income

The Charity was able to see an increase in the rental income post-pandemic. For the current financial year 2022-23 the income was £3,400 which was increase on the previous income of £1,826 for the financial year 2021-2022. It is hoped that through our relationships with the local council and the improvement in the church facilities, the Charity will attract more third-party income. Third party income remains an important source for supplementing the general means of income for the Charity.

1.2 Other income

The Charity are exploring additional avenues of income, in particular, funding for our senior citizen's work and overseas Charity work. The Charity has created sponsorship opportunities for potential donors and continues to see greater support for their mission work in Kenya. A significant success for the Charity has been the Family Therapy Centre, which saw an increase in income from £270.00 for the year 2021-2022 to £1,120.00 for the financial year 2022-2023. The professional counselling service offered through the Family Therapy Centre has great potential for growth.

1.3 Funding

The Charity during this financial year was able to progress its attempts to attract funding from sympathetic and associated organisations and was able to secure £9,750.00 from The Benefact Trust. The funding covered the Charity's holistic approach to well-being with a particular emphasis on Mental Health. It is intended that the funding will facilitate day trips, workshops social events and therapeutic programs. The funding would provide the financial base for the Charity to broaden its therapeutic service to the people in and outside the local community.

1.4 Income Analysis

The income for the Charity is still at a level that will enable the Charity to continue its work and fulfil its objectives. Covenanted income and financial gifts (offerings) continue to be the main source of finance for the Charity. However, the growth of the Family Therapy Centre and future funding, offers great potential for the advancement of the Charity. The Charity continues to be creative in order to diversify its income and as a result of the funding, in the financial year 2022-23, there are scheduled to be an emphasis on mental health and well-being. The Charity continues to maintain a transparency in how it receives income and has now made it easier for people to give electronically and online. We conclude that the current financial mechanisms are working to maximise the available resources.

2.0. Overview of Annual Expenditure.

The expenditure of the Charity has remained consistent with its charitable objectives, and we are satisfied that sufficient mechanisms exist to safeguard this. Namely, the utilising of various financial forms which must be submitted before spending is authorised. The two-signature protocol also remains in place whereby monies cannot be withdrawn without two authorised signatories present. There has been a conscious effort to ensure that the annual expenditure remains commensurate with the Charity's ability to improve its efficiency and broaden its impact without compromising effective service to the public. The expenditure for this financial year was £89,244 in comparison to £77,131 for 2021-22. We are pleased that there remained a commitment to invest in the core objectives of the Charity despite the socioeconomic challenges which exist.

As trustees, we are satisfied that the expending of the Charity's resources, continue to be in line with our fiscal policies and charitable objectives.

2.1. Church Building & Office Equipment

The Charity continues to maintain and resource the main administration office accordingly. There is the ongoing process of updating all computers, data management and Laptops; ensuring that all computers have adequate security. There were no significant purchases this financial year, however, the continual maintenance of the church media equipment remains central to the Charity's ability to broadcast live services.

2.2 Mortgage

The Charity continues to meet its mortgage obligations and despite significant increases in base interest rates. Annual mortgage interest repayment has increased from £5,698.60 for 2021-22 to £8,375.71 for 2022-23. The mortgage remains one of the priority expenditures of the Charity.

2.3. Administration & Employed Staff

The Charity has a part-time administrator who provides a hub for the Charity activities, a media administrator who provides the media and technical support for all our social media and online broadcasts, a pastoral carer provides support for all the members and the Bishop provides oversight of all the office staff and the Charity's local, national and international activities. The costs for salaries, tax and pension for the year 2022-23 were 51,397. As Trustees we believe that this expense is appropriate and fully justified in relation to the annual income and Charity objectives.

2.4 Charity Events

As in previous years, the Charity continues to invest financially in activities that reflect its aims and objectives. However, due to the pandemic, this was achieved by subscribing to online platforms and software in order to continue relevant courses, training, teaching seminars and retreats. The Charity has also had an emphasis on personal development programs like Freedom in Christ and Why Christ which are funded by the church.

2.5 HMRC, Tax and Insurance

The Charity currently employs four members of staff, one on a full-time basis and three on a part-time basis, namely the Bishop, Media administrator, Church administrator and Pastoral Care co-ordinator. The employers' tax and insurance continue to be paid on time and all workers notified of the Pension Scheme.

2.6 Reserve Policy

The Trustees recognise that the current reserve policy requires 3 months operating costs to be left in the main Charity account at all times unless exceptional circumstances demand that this figure be reduced. The reserve account now equates to £30,000 an increase due to rising economic costs.

2.7 Pensions Scheme

The Charity currently utilises the People's Pension Scheme which is distributed and administered by B & CE Financial Services Ltd. Manor Royal, Crawley, West Sussex, RH10 9QP.

2.8 Expenditure Analysis

In the context of inflation, the Charity's expenditure was justified and relative to the Charity's objectives. The current financial mechanisms have enabled the Charity to plan its spending in a sensible and conscientious manner despite the impact of the cost-of-living crisis. The overall expenditure remains consistent with the Charity's objectives outlined in the constitution. There

continues to be investment in the media side of the Charity which facilitates the live streaming of Sunday services to the public. The Charity continues to provide support and resources for its members, most notably in the area of pastoral care, professional counselling, Wholesome Minds Support group and personal development.

3.0 Identifiable benefits Review & Public benefit review

The aims The Charity continues to function well and has expanded its work and resources in order to be even more resourceful to the community and relevant to the needs its members. The Trustees of the Charity are satisfied that current activities provide substantial benefit to the community and the members of the Charity.

3.1 How our activities deliver Public benefit

The following is a synopsis of the Charities activities within the context of public benefit. All activities which the Charity were able to host were delivered online using various platforms like Free Conference Call, Zoom Conferencing and YouTube.

Social

3.2. The Family Therapy Centre

The Family Therapy Centre is now fully functional and becomes the professional counselling arm of the Charity providing support for individuals and families from the community. The Family Therapy Centre uses a team of professional counsellors who are specialist in particular areas of concern. The Charity has managed to help many families and individuals. The service is received in respect to personal affordability or donations.

3.3. The Family Matters group

The Charity provides a free monthly service for young parents and their children. Families are able to receive health advice, recreation and practical support. At present the Charity is able to sustain the Family Matters group but has indicated that they would investigate the possibility of funding in the near future. The group is resourced with toys etc through the donations of members.

3.4. You Matter to us!

The Charity provides a twice- yearly outreach to senior citizens in the community. The event provides a free meal and musical entertainment for the elderly. The Charity provides free transport for senior citizens from the community and at Christmas, hampers are presented to the neediest senior citizens. The Charity currently attracts Senior Citizens from nearby Nursing homes and residents across the Borough.

3.5 Daily Bread food program

The Charity provides free food items once a month for members of the community. Food items are spread on a table within the Church and are accessible for people to receive without any discrimination.

3.6 Wholesome Minds Support Group. Facilitating an atmosphere where those experiencing mental health issues can receive guidance and support as well as share personal strategies and experiences. The group runs bi-weekly.

3.7 Coffee Morning for Senior Citizens. This provides a monthly resource for senior citizens; where they can enjoy games, make friendships and benefit from free computer training.

Personal development

3.8. Emerging Eagles Mentoring Program

YCF operate a group mentoring program that provides the opportunity for individuals to benefit from the wisdom and support of a mentor. The group meets monthly in person and online.

3.9. Youth Ministries

The Youth Team continues to provide engaging services and seminars. These services have brought together various agencies and services in the community to these services. In addition to this, the Youth Team organise short retreats, recreational and educational activities. Youth ministries cater for Youth from 12 years to 20 years. The Youth ministry has experienced numerical growth over the last twelve months. In addition to this, the Youth department have launched a fellows ministry called G2R which provides teaching, fellowship and guidance for young people from various communities and churches.

4.0 Men and Women's' ministries

The Charity continues to operate a men and women's development program throughout the year that is designed to address the specific practical and spiritual needs of men and women.

4.1 Budgeting and debt advice

Upon request, the Charity provides free debt advice to individuals in order to assist them in the financial management of their resources. This service is carried out on an appointment basis.

Spiritual

4.2 Services, Seminars conferences.

The Charity continues to conduct main Sunday services and conferences that inspire individuals to seek a deeper Christian experience and to live a fulfilled life.

4.3 Mission training.

The Charity provides training and development for those interested in working locally or internationally with the intention of improving the practical and spiritual welfare of individuals.

4.4 Pastoral Care.

Pastoral support and counsel are offered to all members of the Charity and members of the community each week on an appointment basis. Pastoral visits are also carried to those who are sick and require support. There is also now a specific pastoral response team with a set e-mail address, which is supplemented by every member who receives monthly texts concerning their well-being.

4.5 Bible School and Kingdom Connect. The Charity provides opportunities for individuals to study the Bible and to gain a certificate in Biblical Studies. There is also Kingdom Connect which is a monthly gathering which provides fellowship and encouragement for members.

4.6 Pre and Post marital counselling.

The Charity provides a seven session pre- marital counselling service as well as a service for existing married couples. This service is open for all members of the community. The marriage ministries will be re-launched in the next financial year.

4.7 Prayer Surgery

The Charity provides a free Prayer Surgery where individuals can meet with someone who will listen and if agreed, provide prayer in an atmosphere unconditional positive regard.

Practical

4.8 Mentoring Groups

The Charity regularly runs a monthly mentoring group for emerging leaders, seeking to inspire people to be effective in their vocation.

4.9 Christening and Funeral service

The Charity continues to provide a service for families who require children christened or loved ones buried.

5.0 Education

The Charity continues to run an effective Sunday school teaching program and upon request, numeracy, and literacy programs for adults.

5.1 General community activities

The Charity hosts Senior Citizen's Coffee Morning, You Matter to Us event, free Community Engagement days addressing topics such as Multiculturalism, Domestic Abuse, Black History, Mental Health and Marriage.

5.2 Summary of public benefit and functional review

The Charity continues to provide a holistic and accessible service for men, women and children. All departments continue to be over-sighted by two voluntary staff managers and this ensures that department events are analysed, and the appropriate administration is provided to ensure success.

6.0 Overview of Employment & Volunteers

The Charity continues to benefit from the employment of a Bishop, a Media administrator, Pastoral Carer and Administrator. The Bishop continues to multitask by providing local and international oversight of the Charity and the management of all paid staff; the administrator continues to provide core administration for the Charity and associated events and the Media administrator provides all online communication, design of digital media and the organising of media volunteers. The Pastoral Care co-ordinator provides a vital hub for the pastoral response to the needs of the church members. The role of Finance officer continues to be covered by volunteers, providing oversight of the accounts and the financial transactions of the Charity. The Charity benefits from an array of volunteers who give their time and utilise their skills to support the work of the Charity, especially on Sundays.

7.0. Church building & risk assessment

The building continues to be an adequate place for the Charities worship, services and administration. Regular risk assessment is carried out by the Charities caretaker and child protection and vulnerable adult's officer. The Fire and Alarm protection systems are also functional with emergency numbers clearly displayed for the public.

8.0 Insurance and policies.

The Charity continues to have adequate insurance in the following areas: Public liability, Employers liability, Contents insurance and Building insurance. The Charity continues to observe a Child Protection & Vulnerable Adult's Policy and holds membership within the Churches Child

protection advisory service (Thirtyone: eight). All workers are required to wear badges and have regular DBS checks. The Charity also have a designated Children and Vulnerable Adults Protection Officer, who is able to oversight any protection concerns for the Charity and when necessary, escalate issues to the Trustees and the appropriate authorities.

9.0. Support of other Charitable courses.

The Charity continues to support the work of R.M.I. as registered Christian charity that seeks to promote reconciliation through prayer throughout the Caribbean. The Charity also continues to support Churches In Communities that provides support and accreditation for Christian ministries working in communities. The Charity has maintained network churches in India, Kenya and Uganda. A new relationship has also started with a church in Zambia. These Churches are engaged in the furthering of the Christian faith and the support of the poor and needy.

10.0. YCF International.

The Charity continues to be represented internationally, notably in Kenya, India and Uganda. Regular dialogue continues with the Pastors via WhatsApp, e-mail and phone calls. All branches continue to share the Charities aims and objectives. The Charity website now gives a better representation of its wider impact.

11.0 Accreditation

The Charity continues to make themselves accountable to the following organisations.

11.1. Thirtyone: eight. Formerly known as C.P.A.S. - a Child protection organisation that the Charity has an obligation to implement its guidelines and objectives.

11.2. UK Charity Commission.

11.3. Churches In Communities: A national and international accreditation and accountability organisation. This organisation is also part of the Free Churches Group. The organisation also provides a framework for governance and sound biblical doctrine.

11.4 Short Term goals. The Charity intends to:

- Focus strongly on the support and development of the family.
- To gain funding to expand support of senior citizens.
- To upgrade lighting in the building.
- To resume short-term mission trips.

Signed by and on the behalf of Trustees:

Signed by and on the behalf of Trustees at their meeting on 10th November 2023

Chair of Trustees

Ann-Marie Litchmore

Sharon McLean

Ann Marie-Litchmore

Independent Examiner's Report to the Trustees / Members of Yahweh Christian Fellowship
Registered Charity No. 1059975
for the year ended 28th February 2023

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 28th February 2023 set out on pages 11 to 18

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter Saltiel
Church & Charity Accounts Service Ltd
7 Planchadeau
23460 Saint-Pierre-Bellevue
France
Formerly 69 Portland Place, Greenhithe, Kent, DA9 9FE



Dated 5th December 2023

Yahweh Christian Fellowship

Statement of financial activities for the year ended 28th February 2023

	Notes	Unrestricted Funds £	Restricted Fund £	2023 Total £	2022 Total £
Income	3				
Income from:					
Donations	3.1	110,645	3,467	114,112	95,028
Charitable activities	3.2	13,455	9,750	23,205	4,692
Fundraising	3.3	6	-	6	5
Other income	3.4	-	-	-	140
Total income		<u>124,106</u>	<u>13,217</u>	<u>137,323</u>	<u>99,865</u>
Expenditure	4				
Expenditure on:					
Charitable activities	4.1	83,726	5,518	89,244	77,131
Total expenditure		<u>83,726</u>	<u>5,518</u>	<u>89,244</u>	<u>77,131</u>
Net movement in funds		40,380	7,699	48,079	22,734
Total funds brought forward	8	502,903	24,700	527,603	504,869
Total funds carried forward	8	<u>543,283</u>	<u>32,399</u>	<u>575,682</u>	<u>527,603</u>

All activities are regarded as continuing.

The above statement includes all recognised gains and losses during the year.

The Notes to the Accounts form part of these Financial Statements

Yahweh Christian Fellowship

Balance Sheet as at 28th February 2023

		Total Funds	Total Funds
	Notes	2023 £	2022 £
Fixed assets			
Church Property		<u>700,000</u>	<u>700,000</u>
Current assets:			
Cash at bank and in hand		102,499	88,928
Debtors	5	15,507	-
		<u>118,006</u>	<u>88,928</u>
Liabilities:			
Creditors and accruals:			
- due within one year	6	36,304	18,597
		<u>36,304</u>	<u>18,597</u>
Net current assets		81,702	70,331
Creditors and accruals:			
- due over one year	6	206,020	242,728
Net assets	9	<u>575,682</u>	<u>527,603</u>
Represented by:			
Restricted funds	8	32,399	24,700
Unrestricted funds	8	543,283	502,903
		<u>575,682</u>	<u>527,603</u>

Signed by two trustees on behalf of all the trustees

on the 10th November 2023

Ann Marie Litchmore

Ann Marie-Litchmore

Sharon Mclean

Sharon Mclean

1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts, accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

1.2 Judgements and Estimations

The Trustees have not made any significant judgements in the process of applying accounting policies and there are no areas of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

1.3 Going concern

- a) At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has sufficient reserves and that the charity is a going concern.

1.4 Change of accounting policy

- a) The accounts present a true and fair view and no changes in the basis of accounting have been made during the year.

1.5 Changes to previous accounts

- a) There have been no changes to the previous accounts during the financial year.

1.6 Changes to accounting estimates

- a) There have been no changes to accounting estimates.

2 Accounting policies

2.1 Fund accounting

- a) Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds. These are recognised at the time of receipt.
- b) Restricted funds - are to be used for the specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

2.2 Income

- a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.
- b) Where income has related expenditure, the income and related expenditure are reported gross in the SoFA.
- c) Income tax recoverable as Gift Aid is accounted for on a claimed basis.
- d) Investment income is included in the accounts when receivable.

2.3 Expenditure

- a) Charitable expenditure comprises costs incurred by the charity providing activities and services for its beneficiaries.
- b) Costs of generated funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.
- c) Support and administration costs of the charity relate to the costs of running the charity and includes any costs which cannot be specifically identified to another expenditure.
- d) Expenditure is recognised on an accrual basis and creditor amounts are measured at settlement amounts less any trade discounts.
- e) Provisions for liabilities are measured on recognition of its historical costs and then measured at the best estimate of the amount required to settle the obligation at the reporting date.
- f) No deferred income has been included in the accounts.
- g) The charity is not registered for VAT, so all costs are inclusive of VAT charged.

Yahweh Christian Fellowship

Notes to the Accounts (cont'd)

2 Accounting policies (cont'd)

2.3 Expenditure (cont'd)

- h) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- i) Governance costs include the preparation and examination of statutory accounts plus the costs, if any, of legal advice to trustees on the governance or constitutional matters of the charity.

2.4 Assets

- a) Tangible fixed assets are for use by the charity in fulfilling its main charitable objects.
- b) No depreciation is provided in respect of freehold land and buildings as the trustees are of the opinion that the property has been maintained to a high standard at which the market value could be realised.
- b) The charity has no intangible fixed assets.
- c) Debtors (including trade debtors and prepayments) are measured on initial recognition at settlement, or a time apportioned basis.
- d) Cash means cash in hand and at Bank.

2.7 Liabilities

- a) Current liabilities are obligations to pay for goods or services within one year.
- b) Non-current liabilities represent the mortgage repayments due after one year.

2.8 Retirement benefits

The Charity currently utilises the People's Pension Scheme which is distributed and administered by B & CE Financial Services Ltd. Manor Royal, Crawley, West Sussex, RH10 9QP.

Yahweh Christian Fellowship

Notes to the Accounts (cont'd)

3 Analysis of income

	Unrestricted Funds £	Restricted Fund £	Total 2023 £	Total 2022 £
3.1 Donations				
Tithes, Offerings & Tax Refunds	110,645	-	110,645	94,346
YCF (Kenya & India)	-	3,467	3,467	682
	<u>110,645</u>	<u>3,467</u>	<u>114,112</u>	<u>95,028</u>
3.2 Charitable activities				
Events	8,935	-	8,935	2,596
Project funding	-	9,750	9,750	-
Counselling	1,120	-	1,120	270
Rent	3,400	-	3,400	1,826
	<u>13,455</u>	<u>9,750</u>	<u>23,205</u>	<u>4,692</u>
3.3 Investments				
Interest	6	-	6	5
	<u>6</u>	<u>-</u>	<u>6</u>	<u>5</u>
3.4 Other income				
Media	-	-	-	140
	<u>-</u>	<u>-</u>	<u>-</u>	<u>140</u>
Total income	<u>124,106</u>	<u>13,217</u>	<u>137,323</u>	<u>99,865</u>

4 Analysis of expenditure

	Unrestricted Funds £	Restricted Fund £	Total 2023 £	Total 2022 £
4.1 Charitable activities				
YCF (Kenya & India)	1,252	5,518	6,770	1,895
Salaries, tax & pension	53,788	-	53,788	51,397
Retreats, special events & speakers	8,715	-	8,715	6,983
Repairs, maintenance & furnishings	6,767	-	6,767	4,218
Equipment	200	-	200	1,875
Support costs	13,004	-	13,004	10,763
	<u>83,726</u>	<u>5,518</u>	<u>89,244</u>	<u>77,131</u>
Support costs				
Telephone & media	2,271	-	2,271	2,233
Postage, office & stationery	549	-	549	2,151
Mortgage interest	9,305	-	9,305	5,699
Professional fees	879	-	879	680
	<u>13,004</u>	<u>-</u>	<u>13,004</u>	<u>10,763</u>
Total expenditure	<u>83,726</u>	<u>5,518</u>	<u>89,244</u>	<u>77,131</u>

Yahweh Christian Fellowship

Notes to the Accounts (cont'd)

5 Debtors

	Total 2023 £	Total 2022 £
Tax reclaim	<u>15,507</u>	<u>-</u>

6 Creditors

	Total 2023 £	Total 2022 £
Amounts due within one year		
Mortgage Repayment	33,697	16,974
Accruals	<u>2,607</u>	<u>1,623</u>
	<u>36,304</u>	<u>18,597</u>
Amounts due over one year		
Mortgage Repayment	<u>206,020</u>	<u>242,728</u>

7 Staff costs

	Total 2022 £	Total 2021 £
Wages & salaries	48,696	50,661
Employers' NIC	-	-
Employers' pension costs	<u>2,701</u>	<u>2,701</u>
	<u>51,397</u>	<u>53,362</u>
Number of employees	<u>4</u>	<u>4</u>

No employee received a remuneration of over £60,000 in either year.

8 Movement of Restricted Funds

	Balance b'fwd £	Income £	Expenditure £	Transfers £	Balance c'fwd £
Unrestricted Fund	<u>502,903</u>	<u>124,106</u>	<u>(83,726)</u>	<u>-</u>	<u>543,283</u>
Restricted Funds					
Building	22,649	-	-	-	22,649
YCF India/Kenya	-	3,467	(5,518)	2,051	-
Project	-	9,750	-	-	9,750
Seedbed Fund	1,881	-	-	(1,881)	-
Mission	170	-	-	(170)	-
Total	<u>24,700</u>	<u>13,217</u>	<u>(5,518)</u>	<u>-</u>	<u>32,399</u>
Total Funds	<u>527,603</u>	<u>137,323</u>	<u>(89,244)</u>	<u>-</u>	<u>575,682</u>

Yahweh Christian Fellowship

Notes to the Accounts (cont'd)

9 Analysis of Net Assets Between Funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Tangible fixed assets	700,000	-	700,000	700,000
Current assets	85,607	32,399	118,006	88,928
Creditors due within one year	(36,304)	-	(36,304)	(18,597)
Creditors due in more than one year	(206,020)	-	(206,020)	(242,728)
	<u>543,283</u>	<u>32,399</u>	<u>575,682</u>	<u>527,603</u>

10 Trustee remuneration

No trustee has been paid any remuneration or received any other benefits from an employment with their charity or a related entity during the year.