

CHURCH OF GOD EVANGELISM
(HARLESDEN)

Report and Financial Statements

Year ended 31ST December 2020

George A Kitcher and Company

Regus

15th Floor Brunel House

2 Fitzalan Road

Cardiff

CF24 0EB

CHURCH OF GOD EVANGELISM (HARLESDEN)

Report of the trustees for the year ended 31st December 2020

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities.

Objectives and activities for the public benefit

The purposes of the trust continue to be the propagation of the Christian faith, the relief of the poor and becoming relevant in the community.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The charity benefits the public by having separate strategies aimed at those who do not have a relationship with Jesus Christ and those who have already accepted Jesus Christ as their Saviour and Lord.

Non believers are targeted by various outreach activities based either in the local community or further afield.

For believers, the trustees endeavor to create an environment where a person's faith can be increased and matured by access to:

Regular biblical teaching	Praise, worship and prayer meetings
Provision of pastoral works	Visiting and praying for the sick and infirmed

A review of our achievements and performance

Our charity serves a great commission which is the core of our belief. We are commissioned to help the sick and dying, comfort those who mourn and to enable as many as possible to attain to peace. Supporting our community to find purpose and rest in these troubled times. We have gone through a year of great difficulty and change. Our volunteers have continued in their pursuit of supporting those in need under lockdown for over a year now. All members/volunteers have remained strong in their desire to fulfill that great commission. They have been a source of comfort to those within the community. They have supported families in bereavement, shopping for those who have been "shielding" to protect themselves and others.

CHURCH OF GOD EVANGELISM (HARLESDEN)

Report of the trustees for the year ended 31st December 2020

A review of our achievements and performance (contd)

As we plan to return to our place of worship, we have in place strategic plans to develop our counselling and "people skills" to further our support to those who will come to us for help. We understand that many families have suffered loss and many remain fearful of the threat still with us by the virus. We believe this is one of the greatest times for us to shine through Christian giving.

Financial review

The work of the trust is entirely dependent on the voluntary offerings of people attending the various meetings that have taken place.

The income for the year was £150,921 (2019 = £143,299). This includes amounts received under the Gift Aid system.

Risk Management

a. Financial

This includes a serious decrease in the amount of income received and thereby causing the trust to be unable to meet its financial commitments. This has been mitigated by the trust receiving regular up to date financial information to enable the trustees to plan accordingly.

b. Reputational

The most important element to protecting our reputation is the fact that our governance is in Christ. As a result, our trustees, being followers of Christ, are subject to strong morals and ethics which in turn greatly reduces damages caused by improprieties. Personal lifestyles are guided by the Charity's code of conduct. There is a common shared value and understanding of our collective need to fulfil for the progress of the charity which in turn engenders unity for the cause.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to enable financial commitments to be met and also give them enough time to review and revise ongoing commitments should a long term decrease in income be recognised.

The unrestricted reserves as at 31st December 2020 after allowing for funds tied up in tangible fixed assets were £3,114.

CHURCH OF GOD EVANGELISM (HARLESDEN)

Report of the trustees for the year ended 31st December 2020

Reserves policy (contd)

3 months average unrestricted charitable expenditure is £34,375.

The current level of reserves is therefore not adequate as per the above policy and the trustees are taking measures to rectify the situation.

Plans for the future

In 2021, we aim to increase our members/families to 100 plus. We aim to provide outdoor gatherings to enable the sick and infirmed, the lonely to receive support and comfort. We are planning, therefore, to have as many meetings outdoor as possible to get closer to the community.

Structure, governance and management

The trust is a registered charity, number 1072107 and is constituted under a Trust Deed dated 25th June 1998.

The trust does not raise funds from the public and seeks to continue its charitable works through the careful stewardship of the donations from members.

Regular meetings of the trustees take place with additional communication between meetings. Regular topics of discussion include the way forward, the level of reserves, the financial position and risk management policies.

The day to day leading of the charity is delegated to Bishop Buchanan.

New trustees are chosen from the membership after showing continuous integrity and faithfulness to the charity. Before accepting the position, the potential trustee is given copies of the Trust Deed, previous financial statements and meets with the existing trustees for an overview of plans of the charity for the future. Any training requests are quantified and arrange a necessary.

Key management personnel remuneration

The trustees consider the board of trustees as comprising the key management personnel of the charity and are in charge of directing and controlling the charity.

All trustees give their time freely and no trustee remuneration was paid in the year. Related party transactions are shown in note 11.

Trustees are required to disclose all relevant interests and are required to withdraw from decisions where a conflict of interest arises.

CHURCH OF GOD EVANGELISM (HARLESDEN)

Report of the trustees for the year ended 31st December 2020

Reference and administrative information

Trustees

Bishop E Buchanan

Mrs L Buchanan

M Angol

Ms B Beaufoung

Mrs Yvonne Johnson-Flaherty

Principal office

Unit 3 Unimix House

Abbey Road

Park Royal

London

NW10 7TR

Independent Examiner

George A Kitcher FCA

Regus

15th Floor, Brunel House

Cardiff

CF24 0EB

Bankers

Lloyds Bank Plc

CHURCH OF GOD EVANGELISM (HARLESDEN)

Report of the trustees for the year ended 31st December 2020

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

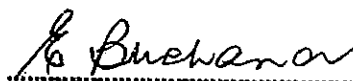
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements in each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements 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 that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions.

Approved by the trustees on 10/05/21 and signed on their behalf by


.....
E. BUCHANAN

CHURCH OF GOD EVANGELISM (HARLESDEN)

Report of the trustees for the year ended 31st December 2020

Independent Examiner's report to the Trustees of

CHURCH OF GOD EVANGELISM (HARLESDEN)

I report on the accounts for the trust for the year ended 31st December 2020 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General direction given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees on any such matters. The procedures undertaken do not provide all the evidence that would be required by an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
 - # to keep accounting records in accordance with section 130 of the Charities act, and
 - # to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

CHURCH OF GOD EVANGELISM (HARLESDEN)

Report of the trustees for the year ended 31st December 2020

have not been met; or

- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

George Kitcher FCA


Chartered Accountant

Regus

15th Floor, Brunel House

Cardiff

CF24 0EB



Date 02/06/21

CHURCH OF GOD EVANGELISM (HARLESDEN)
Statement of Financial Activities
Year ending 31st December 2020

	Note	Total Funds 2020 £	Total Funds 2019 £
Income	1		
Donations	3	150,921	143,299
Investment Income	4	0	0
TOTAL INCOME		150,921	143,299
Expenditure	1		
Expenditure on charitable activities	5	138,152	147,827
TOTAL EXPENDITURE		138,152	147,827
Net incoming/(expenditure)		12,769	-4,528
Reconciliation of funds			
Total funds brought forward		-2,172	2,356
Prior period adjustment	12	-5,500	0
Total funds carried forward		5,097	-2,172

CHURCH OF GOD EVANGELISM (HARLESDEN)**Balance Sheet as at 31st December 2020**

	Note	Total Funds £	Prior Year £
Fixed assets:	1		
Tangible assets	8	1,983	2,639
Total fixed assets		1,983	2,639
Current assets:			
Debtors		20,211	26,022
Cash at bank and in hand		10,476	4,117
Total current assets	9	30,687	30,139
Liabilities:			
Creditors falling due within one year	10	-27,573	-34,950
Net Current assets		3,114	-4,811
NET ASSETS		5,097	-2,172
The funds of the charity:	1		
Unrestricted income funds		5,097	-2,172
Total charity funds		5,097	-2,172

The notes at pages 10 to 14 form part of these accounts

Approved by the trustees on 10/05/21 and signed on their behalf by:



E. BUCHANAN

CHURCH OF GOD EVANGELISM (HARLESDEN)

Notes to the accounts

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities, the Charities Act 2011 and applicable regulations.

The accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

(b) Funds structure

The unrestricted funds are available to be spent on the furthering of the objects of the charity as seen fit and proper by the trustees.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations from members and other donations are recognised when received.

Income in respect of HMRC Gift Aid claims is recognised when the claim has been submitted to HMRC.

Interest on funds held on deposit is included upon notification of the interest payable by the Bank.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured quickly.

All expenditure is recognised on an accruals basis.

CHURCH OF GOD EVANGELISM (HARLESDEN)

Notes to the accounts

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure head for which it was incurred.

(f) Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include the independent examination and any costs incurred relating to trustee board meetings.

(h) Charitable activities

The expenditure on charitable activities includes the governance costs and is shown in note 5.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historic cost. Depreciation is charged from the year of acquisition at rate of 25% pa on a reducing value basis for equipment and vehicles.

(j) Pensions

The charity does not have any employees.

2. Trustees' expenses and remuneration

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind. There are entitled to claim any expenses. The amount of expenses paid during the year was £nil (2019 = £nil)

3. Income	2020	2019
	£	£
Tithes, offerings, donations	84,166	89,746
Gift Aid	20,590	21,553
Rent Contributions	46,165	32,000
	150,921	143,299

CHURCH OF GOD EVANGELISM (HARLESDEN)
Notes to the accounts

4. Investment Income

	2020	2019
	£	£
Interest on cash deposits	0	0

5. Expenditure on charitable activities

	2020	2019
	£	£
Pastoral Allowance	4,475	18,600
Donations and Welfare	10,460	19,065
Hall and Studio Rent	113,223	98,850
Repairs	3,175	0
Council Tax	2,052	5,586
Baptism Expenses	0	0
Administration	0	231
Bank Charges	158	355
Insurance	797	823
Telephone, Internet, website	405	390
Depreciation	656	884
Activities	0	545
Professional Fees	810	675
Travel and Motor Expenses	1,441	1,573
Youth work	0	250
Sundry Payments	500	0
	138,152	147,827

6. Governance costs

	2020	2019
	£	£
Independent Examination	725	675
Costs of meetings	0	0

7. Staff

The charity does not employ any staff.

CHURCH OF GOD EVANGELISM (HARLESDEN)**Notes to the accounts****8. Tangible fixed assets**

	Equipment	Vehicle	TOTAL
	£	£	£
Cost			
At 1st January 2020	24,447	3,000	27,447
Additions	0	0	0
Disposals	0	0	0
At 31st December 2020	24,447	3,000	27,447

Depreciation

At 1st January 2020	23,074	1,734	24,808
Charge for the year	340	316	656
Eliminated on disposals	0	0	0
At 31st December 2020	23,414	2,050	25,464

Net book value

At 31st December 2020	1,033	950	1,983
At 31st December 2019	1,373	1,266	2,639

9. Analysis of current assets

	2020	2019
	£	£
Debtors	15,311	17,122
Interest Free Loans	1,000	5,000
Property Bond	3,900	3,900
Cash at bank	10,476	4,117
	30,687	30,139

All debtors relate to unrestricted funds

10. Analysis of current liabilities

	2020	2019
	£	£
Creditors under 1 year	27,573	34,950

All creditors relate to unrestricted funds.

CHURCH OF GOD EVANGELISM (HARLESDEN)

Notes to the accounts

11. Related party transactions

Bishop Buchanan is employed by the charity on a self employed basis and received an income of £4,475 (2019= £18,600) during the year.

Included in the creditors figure is an amount of £6,650 (2019 = £7,150) being an interest free loan to the charity from Bishop Buchanan. There is no fixed repayment date.

The figure for rent contribution of £46,165 (2019 = £32,000) is from Kindervine Nurseries Ltd, which occupies part of the premises occupied by the charity. The directors of the company are Bishop E Buchanan and Mrs L Buchanan.

Included in the debtors figure is an amount of outstanding rent of £11,292 (2019 = £10,200) owed by Kindervine Nurseries Ltd.

Also included in the debtors is £1,000 (2019 = £nil) representing the outstanding balance of a loan advanced to Mrs Johnson-Flaherty, a trustee.

12. Prior year adjustment

During the preparation of these accounts, it became evident that a member had repaid a previous loan which had been included as income in previous accounts prepared.