

Charity no. 1072107

CHURCH OF GOD EVANGELISM  
(HARLESDEN)

Report and Financial Statements

Year ended 31<sup>ST</sup> December 2022

Impact Financials  
Regus  
15<sup>th</sup> Floor Brunel House  
2 Fitzalan Road  
Cardiff  
CF24 0EB

## **CHURCH OF GOD EVANGELISM (HARLESDEN)**

### **Report of the trustees for the year ended 31<sup>st</sup> December 2022**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> December 2022.

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 recognizes the increasing hardships faced by families and individuals who sleep rough. Meals are cooked and distributed to those in need in the community.

We have also continued the Saturday school.

## **CHURCH OF GOD EVANGELISM (HARLESDEN)**

### **Report of the trustees for the year ended 31<sup>st</sup> December 2022**

#### **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 £144,541 (2021 = £101,010). 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.

There were no unrestricted reserves as at 31<sup>st</sup> December 2022 after allowing for funds tied up in tangible fixed assets.

3 months average unrestricted charitable expenditure is £32,900.

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

## **CHURCH OF GOD EVANGELISM (HARLESDEN)**

### **Report of the trustees for the year ended 31<sup>st</sup> December 2022**

#### **Reserves policy (contd)**

##### **Plans for the future**

In 2023, we plan to continue with the Saturday GCSE preparation school and also continue to feed the homeless and those in need.

We would also like to start a young people community project.

##### **Structure, governance and management**

The trust is a registered charity, number 1072107 and is constituted under a Trust Deed dated 25<sup>th</sup> 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 31<sup>st</sup> December 2022**

#### **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  
15<sup>th</sup> Floor, Brunel House  
Cardiff  
CF24 0EB

##### **Bankers**

Lloyds Bank Plc

## **CHURCH OF GOD EVANGELISM (HARLESDEN)**

### **Report of the trustees for the year ended 31<sup>st</sup> December 2022**

#### **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 31<sup>st</sup> October 2023 and signed on their behalf by**

**Bishop E O Buchanan – Trustee**



**CHURCH OF GOD EVANGELISM (HARLESDEN)**  
**Statement of Financial Activities**  
**Year ending 31st December 2022**

	<b>Note</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021 £</b>
<b>Income</b>	<b>1</b>		
Donations	3	144,541	101,010
Investment Income	4	0	0
<b>TOTAL INCOME</b>		<b>144,541</b>	<b>101,010</b>
<b>Expenditure</b>	<b>1</b>		
Expenditure on charitable activities	5	132,095	128,041
<b>TOTAL EXPENDITURE</b>		<b>132,095</b>	<b>128,041</b>
Net incoming/(expenditure)		12,446	-27,031
Previous loan cancelled	11	5,700	0
		18,146	-27,031
Reconciliation of funds			
Total funds brought forward		-21,934	5,097
Total funds carried forward		-3,788	-21,934



**CHURCH OF GOD EVANGELISM (HARLESDEN)****Balance Sheet as at 31st December 2022**

	<b>Note</b>	<b>Total Funds £</b>	<b>Prior Year £</b>
<b>Fixed assets:</b>	<b>1</b>		
Tangible assets	8	1,738	2,314
Total fixed assets		1,738	2,314
<b>Current assets:</b>			
Debtors		47,404	13,109
Cash at bank and in hand		2,365	718
Total current assets	9	49,769	13,827
<b>Liabilities:</b>			
Creditors falling due within one year	10	-50,295	-38,075
Net Current assets		-526	-24,248
<b>NET ASSETS/(LIABILITIES)</b>		<b>1,212</b>	<b>-21,934</b>
Creditors: Amounts falling due after after one year.	12	-5,000	0
		-3,788	-21,934
<b>The funds of the charity:</b>	<b>1</b>		
Unrestricted income funds		-3,788	-21,934
Total charity funds		-3,788	-21,934

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

Approved by the trustees on 31st October 2023 and signed on their behalf by:

**Bishop E O Buchanan - Trustee**

## **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 ( 2021 = £nil)

<b>3. Income</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Tithes, offerings, donations	87,189	74,129
Gift Aid	14,664	26,881
Rent Contributions	42,688	0
Sundry income	0	0
	144,541	101,010

**CHURCH OF GOD EVANGELISM (HARLESDEN)****Notes to the accounts****4. Investment Income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Interest on cash deposits	0	0

**5. Expenditure on charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Pastoral Allowance	4,080	7,000
Donations and Welfare	3,412	5,650
Hall and Studio Rent	119,201	108,094
Repairs	0	585
Council Tax	1,085	1,096
Baptism Expenses	0	0
Administration	38	764
Bank Charges	208	169
Insurance	0	80
Telephone, Internet, media	418	692
Depreciation	576	769
Activities	0	0
Professional Fees	250	790
Travel and Motor Expenses	1,742	2,352
Youth work	0	0
Storage Costs	1,085	0
	132,095	128,041

**6. Governance costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Independent Examination	250	725
Costs of meetings	0	0
	250	725

**7. Staff**

The charity does not employ any staff.

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

	<b>Equipment</b>	<b>Vehicle</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost			
At 1st January 2022	25,547	3,000	28,547
Additions	0	0	0
Disposals	0	0	0
At 31st December 2022	25,547	3,000	28,547
Depreciation			
At 1st January 2022	23,946	2,287	26,233
Charge for the year	398	178	576
Eliminated on disposals	0	0	0
At 31st December 2022	24,344	2,465	26,809
Net book value			
At 31st December 2022	1,203	535	1,738
At 31st December 2021	1,601	713	2,314

**9. Analysis of current assets**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gift Aid	3,664	3,547
Property Bond	3,900	3,900
Interest Free Loans	4,840	5,662
Rent Debtor: Kindervine Ltd	35,000	0
Cash at bank	2,365	718
	49,769	13,827

All debtors relate to unrestricted funds

**10. Analysis of current liabilities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Creditors under 1 year	50,295	38,075

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 £4,080 (2021= £7,000) during the year.

Included in the creditors figure for 2021 was an interest free loan from Bishop Buchanan. During the year, £950 of this was repaid. Bishop Buchanan then decided to write off the balance of the loan of £5,700 which is shown as a separate item in the SoFA.

The figure for rent contribution of £42,688 (2021 = £nil) 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 £35,000 (2021 = £812) owed by Kindervine Nurseries Ltd together with a loan amount of £410.00

Also included in the debtors figure is an loan amount of £4,430 (2021 = £1,000) owed by Mrs L M Buchanan.

#### **12. Creditors: Amount falling due after one year.**

An interest free loan was given to the charity by G Bertram of £5,000. This loan has no fixed repayment date.

## **CHURCH OF GOD EVANGELISM (HARLESDEN)**

### **Report of the trustees for the year ended 31<sup>st</sup> December 2022**

#### **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 31<sup>st</sup> December 2022 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 31<sup>st</sup> December 2021**

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

George Kitcher

Regus

15<sup>th</sup> Floor, Brunel House

Cardiff

CF24 0EB

Date 06/12/2023