

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

England & Wales · Charity number 1132804

Details

Status Registered

Legal form Charitable company

Company number [07015215](#)

Registered 2009-11-19

Register [View on the Charity Commission register](#)

Contact

Address Long Lane
Halesowen
West Midlands
B62 9LL

Phone 07963360513

Email OVERSEER@CHURCHOFGOD.ORG.UK

Website www.churchofgod.org.uk

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; (B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; (C) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: Worked in partnership with Age UK charity who leases our building. Have weekly meetings open to all including, Sunday school, womens sewing and craft classes. Donation to the poor in the community and abroad. Work with other organisations in the community. Other outreach and fund raising activities including

bag packs and concerts and sponsored walks.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** THE UNITED KINGDOM OR THE WORLD
- Birmingham City
- Haringey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£198,338	£147,137	-	-
2024-03-31	£210,121	£141,373	-	-
2023-03-31	£152,746	£104,857	-	-
2022-03-31	£135,247	£122,874	-	-
2021-03-31	£111,894	£74,149	-	-

Trustees

Name	Role	Appointed
PHILIP CHARLES BENNETT	Chair	
George Wilson		2018-03-23
James Mwila		2018-03-23
MR BROWN		
MRS ANDERSON		
MRS CLARKE		
RIKKI PRINCE		2012-03-06

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

England & Wales - Charity number 1132804

Accounts

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

Charity No. 1132804

Company No. 07015215

Trustees' Report and Unaudited Accounts

31 March 2025

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
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**THE CHURCH OF GOD (NATIONAL OFFICE - UK)
TRUSTEES ANNUAL REPORT**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07015215

Charity No. 1132804

Registered Office

The Church Of God
Long Lane
Halesowen
West Midlands
B62 9LL

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

B. ANDERSON
P.C. Bennett
M. CLARKE
R. PRINCE
G. WILSON

Accountants

R & J Accountants
6 Wheatland Grove
Aldridge
Walsall
WS9 0SR

OBJECTIVES AND ACTIVITIES

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

TRUSTEES ANNUAL REPORT

Objectives and aims

The charity's articles and memorandum state the Trust's principal objectives to:

Advance the Christian faith in accordance with the statement of beliefs in the schedule hereto attached in such ways and in such parts of the United Kingdom or the World;

Relieve sickness and financial hardship and to promote and preserve good health by provision of counselling and support in such parts of the UK or the world.

Provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life in such parts of the United Kingdom or the World; good health by provision of counselling and support in such parts of the United Kingdom or the World; as the trustees may from time to time think fit.

The trustees have paid due attention to the Charity Commission's general guidance on public benefit in respect of all the charity's activities.

Significant activities

The Church of God (National Office UK) Ltd continues to operate financially as an independent trust.

The Church activities include

Sunday morning and Sunday evening Meetings, Sunday school and a variety of mid-week meetings.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

2024/25 has been a busy year for the Church. Most of the services are held in the Church's buildings, however, some churches have continued to have some activities online as well as streaming Sunday services for individuals who are unable to attend in person. Our National Evangelism Team have been very active with various outreach activities across the region. Our members continue to support the local and national church financially.

Activities during the year have included:

National Conferences & National Men's & Ladies Retreat

Evangelism out reach in various locations

National Family Camp

Sunday and midweek services

Sunday school classes & Children's Christmas parties

Bible classes studies & craft clubs

Providing food packages for the homeless and to food banks

As an organisation our future goal is to reach out even further to the communities and to be a source of support for all. We continue to utilising online tools e.g. YouTube, and Facebook and our church website to help us in our evangelistic endeavour to accompany more traditional methods such as leaflet drops and door to door and street evangelism.

FINANCIAL REVIEW

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

TRUSTEES ANNUAL REPORT

Reserves policy

We aim to build up reserves in order to keep a contingency fund in the bank to cover the on-going costs of the charity and for the security of the organisation. This will add to the financial security of the organisation and enable us to react on a timely basis to any emergency situation which may arise.

We believe our responsibility is to promote a high level of community care and to lovingly support and serve our community so we can live in a safe and equitable community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risk to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P.C. Bennett

Trustee

30 October 2025

**THE CHURCH OF GOD (NATIONAL OFFICE - UK)
INDEPENDENT EXAMINERS REPORT**

Independent Examiner's Report to the trustees of THE CHURCH OF GOD (NATIONAL OFFICE - UK)

I report on the accounts of THE CHURCH OF GOD (NATIONAL OFFICE - UK) for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 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 directions given by the Charity Commission. 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 concerning any such matters. The procedures do not provide all the evidence that would be required in 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 the Companies Act 2006, s.386 and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice: Accounting and Reporting by Charities,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.



Mr R D Patel
Institute of Financial Accountants
R & J Accountants
6 Wheatland Grove
Aldridge
Walsall
WS9 0SR
30 October 2025

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2025

		Unrestricted		
		funds	Total funds	Total funds
		2025	2025	2024
	Notes	£	£	£
Income and endowments from:				
Donations and legacies	4	153,280	153,280	159,863
Charitable activities	5	35,447	35,447	41,727
Investments	6	1,349	1,349	1,031
Other	7	8,262	8,262	7,500
Total		198,338	198,338	210,121
Expenditure on:				
Charitable activities	8	115,770	115,770	114,009
Other	9	31,367	31,367	27,364
Total		147,137	147,137	141,373
Net gains on investments		-	-	-
Net income	10	51,201	51,201	68,748
Net income before other gains/(losses)		51,201	51,201	68,748
Other gains and losses:				
Net movement in funds		51,201	51,201	68,748
Reconciliation of funds:				
Total funds brought forward		375,838	375,838	307,090
Total funds carried forward		427,039	427,039	375,838

**THE CHURCH OF GOD (NATIONAL OFFICE - UK)
SUMMARY INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 March 2025

	2025	2024
	£	£
Income	196,989	209,090
Interest and investment income	1,349	1,031
Gross income for the year	<u>198,338</u>	<u>210,121</u>
Expenditure	145,518	137,750
Interest payable	369	2,760
Depreciation and charges for impairment of fixed assets	1,250	863
Total expenditure for the year	<u>147,137</u>	<u>141,373</u>
Net income before tax for the year	51,201	68,748
Net income for the year	<u><u>51,201</u></u>	<u><u>68,748</u></u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)**BALANCE SHEET**

at 31 March 2025

Company No. 07015215	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	12	175,712	174,548
		<u>175,712</u>	<u>174,548</u>
Current assets			
Cash at bank and in hand		251,934	221,149
		<u>251,934</u>	<u>221,149</u>
Creditors: Amount falling due within one year	13	(607)	(238)
		<u>251,327</u>	<u>220,911</u>
Net current assets		251,327	220,911
Total assets less current liabilities		427,039	395,459
Creditors: Amounts falling due after more than one year	14	-	(19,621)
		<u>427,039</u>	<u>375,838</u>
Net assets excluding pension asset or liability		427,039	375,838
Total net assets		<u>427,039</u>	<u>375,838</u>
The funds of the charity			
Restricted funds	15		
Unrestricted funds	15		
General funds		427,039	375,838
		<u>427,039</u>	<u>375,838</u>
Reserves	15		
Total funds		<u>427,039</u>	<u>375,838</u>

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

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 October 2025

And signed on its behalf by:

P.C. Bennett
Trustee
30 October 2025

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

STATEMENT OF CASH FLOWS

for the year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	51,201	68,748
Adjustments for:		
Depreciation of property, plant and equipment	1,250	863
Dividends, interest and rents from investments	(9,611)	(8,531)
Increase in trade and other payables	369	-
Net cash provided by operating activities	<u>43,209</u>	<u>61,080</u>
Cash flows from investing activities		
Purchases of property, plant and equipment	(2,413)	-
Dividends, interest and rents from investments	9,611	8,531
Net cash from investing activities	<u>7,198</u>	<u>8,531</u>
Cash flows from financing activities		
Repayment of borrowings	(19,621)	(26,204)
Net cash used in financing activities	<u>(19,621)</u>	<u>(26,204)</u>
Net increase in cash and cash equivalents	30,786	43,407
Cash and cash equivalents at the beginning of the year	221,149	177,503
Cash and cash equivalents at the end of the year	<u>251,935</u>	<u>220,910</u>
Components of cash and cash equivalents		
Cash and bank balances	251,934	221,149
	<u>251,934</u>	<u>221,149</u>

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS 102) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures & Fittings	25% Reducing balance
Motor Vehicles	25% Reducing balance

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSE in order to give a true and fair view.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NOTES TO THE ACCOUNTS

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

NOTES TO THE ACCOUNTS

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds			Total funds
	2024	2024	2024	2024
	£	£	£	£
Income and endowments from:				
Donations and legacies	159,863	-	-	159,863
Charitable activities	41,727	-	-	41,727
Investments	1,031	-	-	1,031
Other	7,500	-	-	7,500
Total	210,121	-	-	210,121
Expenditure on:				
Charitable activities	114,009	-	-	114,009
Other	27,364	-	-	27,364
Total	141,373	-	-	141,373
Net income	68,748	-	-	68,748
Net income before other gains/(losses)	68,748	-	-	68,748
Other gains and losses:				
Net movement in funds	68,748	-	-	68,748
Reconciliation of funds:				
Total funds brought forward	307,090	-	-	307,090
Total funds carried forward	375,838	-	-	375,838

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

4 Income from donations and legacies

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Tithes Gifts & Offering	122,237	122,237	113,877
Gifts AID	31,043	31,043	45,986
	<u>153,280</u>	<u>153,280</u>	<u>159,863</u>

5 Income from charitable activities

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Auxillary Offering	7,994	7,994	12,990
Convention	3,110	3,110	4,135
World Mission	2,280	2,280	1,703
	<u>13,384</u>	<u>13,384</u>	<u>18,828</u>

6 Income from investments

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Bank interest received	1,349	1,349	1,031
	<u>1,349</u>	<u>1,349</u>	<u>1,031</u>

7 Other income

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Rent Received	8,262	8,262	7,500
	<u>8,262</u>	<u>8,262</u>	<u>7,500</u>

8 Expenditure on charitable activities

	Unrestricted	Total	Total
		2025	2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Activities & events	21,584	21,584	28,629
Charitable Donations	23,791	23,791	18,101
<i>Governance costs</i>			
Trustees' salaries	68,595	68,595	65,479
Independent examiner fees	1,800	1,800	1,800
	<u>115,770</u>	<u>115,770</u>	<u>114,009</u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

9 Other expenditure

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Bank loan and overdraft interest payable	369	369	2,760
Motor and travel costs	3,798	3,798	840
Premises costs	18,610	18,610	16,504
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,250	1,250	863
General administrative costs	5,745	5,745	5,497
Legal and professional costs	1,595	1,595	900
	<u>31,367</u>	<u>31,367</u>	<u>27,364</u>

10 Net income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,250	863

11 Staff costs

No employee received emoluments in excess of £60,000.

12 Tangible fixed assets

	Land and buildings	Fixtures & Fittings	Motor Vehicles	Plant & Machinery	Total
	£	£	£	£	£
Cost or revaluation					
At 1 April 2024	171,960	-	-	5,828	177,788
Additions	-	-	-	2,413	2,413
At 31 March 2025	<u>171,960</u>	<u>-</u>	<u>-</u>	<u>8,241</u>	<u>180,201</u>
Depreciation and impairment					
At 1 April 2024	-	-	-	3,239	3,239
Depreciation charge for the year	-	-	-	1,250	1,250
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,489</u>	<u>4,489</u>
Net book values					
At 31 March 2025	<u>171,960</u>	<u>-</u>	<u>-</u>	<u>3,752</u>	<u>175,712</u>
At 31 March 2024	<u>171,960</u>	<u>-</u>	<u>-</u>	<u>2,589</u>	<u>174,548</u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

NOTES TO THE ACCOUNTS

13 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other creditors	606	239
Accruals and deferred income	1	(1)
	<u>607</u>	<u>238</u>

14 Creditors:

amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	-	19,621
	<u>-</u>	<u>19,621</u>

15 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	375,838	198,338	(147,137)	427,039
Revaluation Reserves:				
Total funds	<u>375,838</u>	<u>198,338</u>	<u>(147,137)</u>	<u>427,039</u>

16 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	175,712	175,712
Net current assets	251,327	251,327
	<u>427,039</u>	<u>427,039</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

England & Wales - Charity number 1132804

Accounts

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

Charity No. 1132804

Company No. 07015215

Trustees' Report and Unaudited Accounts

31 March 2024

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
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THE CHURCH OF GOD (NATIONAL OFFICE - UK)
TRUSTEES ANNUAL REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07015215

Charity No. 1132804

Registered Office

The Church Of God

Long Lane

Halesowen

West Midlands

B62 9LL

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

B. ANDERSON

P.C. Bennett

M. CLARKE

R. PRINCE

G. WILSON

Accountants

R & J Accountants

12 Lilafield Court

638 Kingstanding Road

Birmingham

B44 9SL

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's articles and memorandum state the Trust's principal objectives to:

Advance the Christian faith in accordance with the statement of beliefs in the schedule hereto attached in such ways and in such parts of the United Kingdom or the World;

Relieve sickness and financial hardship and to promote and preserve good health by provision of counselling and support in such parts of the UK or the world.

Provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life in such parts of the United Kingdom or the World; good health by provision of counselling and support in such parts of the United Kingdom or the World; as the trustees may from time to time think fit.

The trustees have paid due attention to the Charity Commission's general guidance on public benefit in respect of all the charity's activities.

Significant activities

The Church of God (National Office UK) Ltd continues to operate financially as an independent trust.

The Church activities include

Sunday morning and Sunday evening Meetings, Sunday school and a variety of mid-week meetings.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

2023/24 has been a busy year for the Church. Most of the services are held in the Church's buildings, however, some churches have continued to have some activities on line as well as streaming Sunday services for individuals who are unable to attend in person. Our National Evangelism Team have been very active with various outreach activities across the region. Our members continue to support the local and national church financially.

Activities during the year have included:

National Conferences

National Men's & Ladies Retreat

Evangelism Outreach

National Family Camp

Sunday and midweek services

Sunday school classes & Children's Christmas parties

Bible Training, Inst classes studies & craft clubs

As an organisation our future goal is to reach out even further to the communities and to be a source of support for all. We continue to utilising online tools e.g. YouTube, and Facebook and our church website to help us in our evangelistic endeavour to accompany more traditional methods such as leaflet drops and door to door and street evangelism.

FINANCIAL REVIEW

Reserves policy

We aim to build up reserves in order to keep a contingency fund in the bank to cover the on-going costs of the charity and for the security of the organisation. This will add to the financial security of the organisation and enable us to react on a timely basis to any emergency situation which may arise.

We believe our responsibility is to promote a high level of community care and to lovingly support and serve our community so we can live in a safe and equitable community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risk to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P.C. Bennett

Trustee

07 November 2024

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the trustees of THE CHURCH OF GOD (NATIONAL OFFICE - UK)

I report on the accounts of THE CHURCH OF GOD (NATIONAL OFFICE - UK) for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 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 directions given by the Charity Commission. 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 concerning any such matters. The procedures do not provide all the evidence that would be required in 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 the Companies Act 2006, s.386 and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice: Accounting and Reporting by Charities,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.



Mr R D Patel
Institute of Financial Accountants
R & J Accountants
12 Lilafield Court
638 Kingstanding Road
Birmingham
B44 9SL
07 November 2024

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	159,863	159,863	115,424
Charitable activities	5	41,727	41,727	29,628
Investments	6	1,031	1,031	194
Other	7	7,500	7,500	7,500
Total		210,121	210,121	152,746
Expenditure on:				
Charitable activities	8	114,009	114,009	84,036
Other	9	27,364	27,364	20,821
Total		141,373	141,373	104,857
Net gains on investments		-	-	-
Net income	10	68,748	68,748	47,889
Net income before other gains/(losses)		68,748	68,748	47,889
Other gains and losses:				
Net movement in funds		68,748	68,748	47,889
Reconciliation of funds:				
Total funds brought forward		307,090	307,090	259,201
Total funds carried forward		375,838	375,838	307,090

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 March 2024

	2024	2023
	£	£
Income	209,090	152,552
Interest and investment income	1,031	194
Gross income for the year	<u>210,121</u>	<u>152,746</u>
Expenditure	137,750	100,770
Interest payable	2,760	2,937
Depreciation and charges for impairment of fixed assets	863	1,150
Total expenditure for the year	<u>141,373</u>	<u>104,857</u>
Net income before tax for the year	68,748	47,889
Net income for the year	<u><u>68,748</u></u>	<u><u>47,889</u></u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

BALANCE SHEET

at 31 March 2024

Company No. 07015215	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	12	174,548	175,412
		<u>174,548</u>	<u>175,412</u>
Current assets			
Cash at bank and in hand		220,911	177,503
		<u>220,911</u>	<u>177,503</u>
Net current assets		220,911	177,503
Total assets less current liabilities		395,459	352,915
Creditors: Amounts falling due after more than one year	13	(19,621)	(45,825)
Net assets excluding pension asset or liability		<u>375,838</u>	<u>307,090</u>
Total net assets		<u><u>375,838</u></u>	<u><u>307,090</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		375,838	307,090
		<u>375,838</u>	<u>307,090</u>
Reserves	14		
Total funds		<u><u>375,838</u></u>	<u><u>307,090</u></u>

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

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 07 November 2024

And signed on its behalf by:

P.C. Bennett

Trustee

07 November 2024

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

STATEMENT OF CASH FLOWS

for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	68,748	47,889
Adjustments for:		
Depreciation of property, plant and equipment	863	1,150
Dividends, interest and rents from investments	(8,531)	(7,694)
Decrease in trade and other payables	-	(2,214)
Net cash provided by operating activities	<u>61,080</u>	<u>39,131</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	8,531	7,694
Net cash from investing activities	<u>8,531</u>	<u>3,660</u>
Cash flows from financing activities		
Repayment of borrowings	(26,204)	(19,289)
Net cash used in financing activities	<u>(26,204)</u>	<u>(19,289)</u>
Net increase in cash and cash equivalents	43,407	23,502
Cash and cash equivalents at the beginning of the year	177,503	154,001
Cash and cash equivalents at the end of the year	<u>220,910</u>	<u>177,503</u>
Components of cash and cash equivalents		
Cash and bank balances	220,911	177,503
	<u>220,911</u>	<u>177,503</u>

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS 102) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures & Fittings 25% Reducing balance

Motor Vehicles 25% Reducing balance

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSS in order to give a true and fair view.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

NOTES TO THE ACCOUNTS

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	2023 £	2023 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	115,424	-	-	115,424
Charitable activities	29,628	-	-	29,628
Investments	194	-	-	194
Other	7,500	-	-	7,500
Total	152,746	-	-	152,746
Expenditure on:				
Charitable activities	84,036	-	-	84,036
Other	20,821	-	-	20,821
Total	104,857	-	-	104,857
Net income	47,889	-	-	47,889
Net income before other gains/(losses)	47,889	-	-	47,889
Other gains and losses:				
Net movement in funds	47,889	-	-	47,889
Reconciliation of funds:				
Total funds brought forward	259,201	-	-	259,201
Total funds carried forward	307,090	-	-	307,090

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

4 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Tithes Gifts & Offering	113,877	113,877	92,522
Gifts AID	45,986	45,986	22,902
	<u>159,863</u>	<u>159,863</u>	<u>115,424</u>

5 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Auxillary Offering	12,990	12,990	10,838
Misc Donations	10,736	10,736	3,701
Convention	5,456	5,456	4,140
Activities & Events	10,842	10,842	9,296
World Mission	1,703	1,703	1,653
	<u>41,727</u>	<u>41,727</u>	<u>29,628</u>

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank interest received	1,031	1,031	194
	<u>1,031</u>	<u>1,031</u>	<u>194</u>

7 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Rent Received	7,500	7,500	7,500
	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

8 Expenditure on charitable activities

	Unrestricted	Total	Total
		2024	2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Activities & events	28,629	28,629	7,237
General HQ & Others	18,101	18,101	18,927
<i>Governance costs</i>			
Trustees' salaries	65,479	65,479	56,072
Independent examiner fees	1,800	1,800	1,800
	<u>114,009</u>	<u>114,009</u>	<u>84,036</u>

9 Other expenditure

	Unrestricted	Total	Total
		2024	2023
	£	£	£
Bank loan and overdraft interest payable	2,760	2,760	2,937
Motor and travel costs	840	840	403
Premises costs	16,504	16,504	9,018
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	863	863	1,150
General administrative costs	5,497	5,497	6,413
Legal and professional costs	900	900	900
	<u>27,364</u>	<u>27,364</u>	<u>20,821</u>

10 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	863	1,150

11 Staff costs

No employee received emoluments in excess of £60,000.

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

12 Tangible fixed assets

	Land and buildings	Fixtures & Fittings	Motor Vehicles	Plant & Machinery	Total
	£	£	£	£	£
Cost or revaluation					
At 1 April 2023	171,960	-	-	5,828	177,788
At 31 March 2024	<u>171,960</u>	<u>-</u>	<u>-</u>	<u>5,828</u>	<u>177,788</u>
Depreciation and impairment					
At 1 April 2023	-	-	-	2,377	2,377
Depreciation charge for the year	-	-	-	863	863
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,240</u>	<u>3,240</u>
Net book values					
At 31 March 2024	<u>171,960</u>	<u>-</u>	<u>-</u>	<u>2,588</u>	<u>174,548</u>
At 31 March 2023	<u>171,960</u>	<u>-</u>	<u>-</u>	<u>3,451</u>	<u>175,411</u>

13 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	19,621	45,825
	<u>19,621</u>	<u>45,825</u>

14 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2024
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	307,090	210,121	(141,373)	375,838
Revaluation Reserves:				
Total funds	<u>307,090</u>	<u>210,121</u>	<u>(141,373)</u>	<u>375,838</u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

15 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	174,548	174,548
Net current assets	220,911	220,911
Creditors due in more than one year and provisions	(19,621)	(19,621)
	<u>375,838</u>	<u>375,838</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

England & Wales - Charity number 1132804

Accounts

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

Charity No. 1132804

Company No. 07015215

Trustees' Report and Unaudited Accounts

31 March 2023

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
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Provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life in such parts of the United Kingdom or the World; good health by provision of counselling and support in such parts of the United Kingdom or the World; as the trustees may from time to time think fit.

The trustees have paid due attention to the Charity Commission's general guidance on public benefit in respect of all the charity's activities.

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The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P.C. Bennett

Trustee

27 October 2023

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the trustees of THE CHURCH OF GOD (NATIONAL OFFICE - UK)

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- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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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 the Companies Act 2006, s.386 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice: Accounting and Reporting by Charities,

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.

Mr R D Patel
Institute of Financial Accountants
R & J Accountants
12 Lilafield Court
638 Kingstanding Road
Birmingham
B44 9SL
27 October 2023

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	4	115,424	115,424	97,044
Charitable activities	5	29,628	29,628	30,698
Investments	6	194	194	5
Other	7	7,500	7,500	7,500
Total		152,746	152,746	135,247
Expenditure on:				
Charitable activities	8	84,036	84,036	84,909
Other	9	20,821	20,821	37,965
Total		104,857	104,857	122,874
Net gains on investments		-	-	-
Net income	10	47,889	47,889	12,373
Net income before other gains/(losses)		47,889	47,889	12,373
Other gains and losses:				
Net movement in funds		47,889	47,889	12,373
Reconciliation of funds:				
Total funds brought forward		259,201	259,201	246,828
Total funds carried forward		307,090	307,090	259,201

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 March 2023

	2023 £	2022 £
Income	152,552	135,242
Interest and investment income	194	5
Gross income for the year	<u>152,746</u>	<u>135,247</u>
Expenditure	100,770	120,448
Interest payable	2,937	2,237
Depreciation and charges for impairment of fixed assets	1,150	189
Total expenditure for the year	<u>104,857</u>	<u>122,874</u>
Net income before tax for the year	47,889	12,373
Net income for the year	<u><u>47,889</u></u>	<u><u>12,373</u></u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

BALANCE SHEET

at 31 March 2023

Company No. 07015215	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	12	175,412	172,528
		<u>175,412</u>	<u>172,528</u>
Current assets			
Cash at bank and in hand		177,503	154,001
		<u>177,503</u>	<u>154,001</u>
Creditors: Amount falling due within one year	13	-	(2,214)
Net current assets		<u>177,503</u>	<u>151,787</u>
Total assets less current liabilities		352,915	324,315
Creditors: Amounts falling due after more than one year	14	(45,825)	(65,114)
Net assets excluding pension asset or liability		<u>307,090</u>	<u>259,201</u>
Total net assets		<u><u>307,090</u></u>	<u><u>259,201</u></u>
 The funds of the charity			
Restricted funds	15		
Unrestricted funds	15		
General funds		307,090	259,201
		<u>307,090</u>	<u>259,201</u>
Reserves	15		
Total funds		<u><u>307,090</u></u>	<u><u>259,201</u></u>

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

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 27 October 2023

And signed on its behalf by:

P.C. Bennett

Trustee

27 October 2023

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

STATEMENT OF CASH FLOWS

for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	47,889	12,373
Adjustments for:		
Depreciation of property, plant and equipment	1,150	189
Dividends, interest and rents from investments	(7,694)	(7,505)
(Decrease)/Increase in trade and other payables	(2,214)	1,153
Net cash provided by operating activities	<u>39,131</u>	<u>6,210</u>
Cash flows from investing activities		
Purchases of property, plant and equipment	(4,034)	-
Dividends, interest and rents from investments	7,694	7,505
Net cash from investing activities	<u>3,660</u>	<u>7,505</u>
Cash flows from financing activities		
Repayment of borrowings	(19,289)	(4,005)
Net cash used in financing activities	<u>(19,289)</u>	<u>(4,005)</u>
Net increase in cash and cash equivalents	23,502	9,710
Cash and cash equivalents at the beginning of the year	154,001	144,291
Cash and cash equivalents at the end of the year	<u>177,503</u>	<u>154,001</u>
Components of cash and cash equivalents		
Cash and bank balances	177,503	154,001
	<u>177,503</u>	<u>154,001</u>

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS 102) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures & Fittings 25% Reducing balance

Motor Vehicles 25% Reducing balance

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSSE in order to give a true and fair view.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NOTES TO THE ACCOUNTS

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds			Total funds
	2022	2022	2022	2022
	£	£	£	£
Income and endowments from:				
Donations and legacies	97,044	-	-	97,044
Charitable activities	30,698	-	-	30,698
Investments	5	-	-	5
Other	7,500	-	-	7,500
Total	<u>135,247</u>	<u>-</u>	<u>-</u>	<u>135,247</u>
Expenditure on:				
Charitable activities	84,909	-	-	84,909
Other	37,965	-	-	37,965
Total	<u>122,874</u>	<u>-</u>	<u>-</u>	<u>122,874</u>
Net income	<u>12,373</u>	<u>-</u>	<u>-</u>	<u>12,373</u>
Net income before other gains/(losses)	<u>12,373</u>	<u>-</u>	<u>-</u>	<u>12,373</u>
Other gains and losses:				
Net movement in funds	<u>12,373</u>	<u>-</u>	<u>-</u>	<u>12,373</u>
Reconciliation of funds:				
Total funds brought forward	<u>246,828</u>	<u>-</u>	<u>-</u>	<u>246,828</u>
Total funds carried forward	<u><u>259,201</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>259,201</u></u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

4 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Tithes Gifts & Offering	92,522	92,522	85,109
Gifts AID	22,902	22,902	11,935
	<u>115,424</u>	<u>115,424</u>	<u>97,044</u>

5 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Auxillary Offering	10,838	10,838	9,674
Activities & Events	9,296	9,296	10,176
Other Donations	3,701	3,701	5,957
Convention	4,140	4,140	3,550
World Mission	1,653	1,653	1,341
	<u>29,628</u>	<u>29,628</u>	<u>30,698</u>

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank interest received	194	194	5
	<u>194</u>	<u>194</u>	<u>5</u>

7 Other income

	Unrestricted	Total 2023	Total 2022
	£	£	£
Rent Received	7,500	7,500	7,500
	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

8 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Activities & Events	7,237	7,237	12,007
General HQ & Other donations	18,927	18,927	13,887
<i>Governance costs</i>			
Trustees' salaries	56,072	56,072	57,215
Independent examiner fees	1,800	1,800	1,800
	<u>84,036</u>	<u>84,036</u>	<u>84,909</u>

9 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank loan and overdraft interest payable	2,937	2,937	2,237
Motor and travel costs	403	403	589
Premises costs	9,018	9,018	28,889
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,150	1,150	189
General administrative costs	6,413	6,413	6,061
Legal and professional costs	900	900	-
	<u>20,821</u>	<u>20,821</u>	<u>37,965</u>

10 Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,150	189

11 Staff costs

No employee received emoluments in excess of £60,000.

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

12 Tangible fixed assets

	Land and buildings	Fixtures & Fittings	Motor Vehicles	Plant & Machinery	Total
	£	£	£	£	£
Cost or revaluation					
At 1 April 2022	171,960	-	-	1,794	173,754
Additions	-	-	-	4,034	4,034
At 31 March 2023	<u>171,960</u>	<u>-</u>	<u>-</u>	<u>5,828</u>	<u>177,788</u>
Depreciation and impairment					
At 1 April 2022	-	-	-	1,226	1,226
Depreciation charge for the year	-	-	-	1,150	1,150
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,376</u>	<u>2,376</u>
Net book values					
At 31 March 2023	<u>171,960</u>	<u>-</u>	<u>-</u>	<u>3,452</u>	<u>175,412</u>
At 31 March 2022	<u>171,960</u>	<u>-</u>	<u>-</u>	<u>568</u>	<u>172,528</u>

13 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	42
Other creditors	-	2,172
	<u>-</u>	<u>2,214</u>

14 Creditors:

amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	45,825	65,114
	<u>45,825</u>	<u>65,114</u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

15 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	259,201	152,746	(104,857)	307,090
Revaluation Reserves:				
Total funds	<u>259,201</u>	<u>152,746</u>	<u>(104,857)</u>	<u>307,090</u>

16 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	175,412	175,412
Net current assets	177,503	177,503
Creditors due in more than one year and provisions	(45,825)	(45,825)
	<u>307,090</u>	<u>307,090</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Tithes Gifts & Offering	92,522	92,522	85,109
Gifts AID	22,902	22,902	11,935
	<u>115,424</u>	<u>115,424</u>	<u>97,044</u>
Charitable activities			
Auxillary Offering	10,838	10,838	9,674
Activities & Events	9,296	9,296	10,176
Other Donations	3,701	3,701	5,957
Convention	4,140	4,140	3,550
World Mission	1,653	1,653	1,341
	<u>29,628</u>	<u>29,628</u>	<u>30,698</u>
Investments			
Bank interest received	194	194	5
	<u>194</u>	<u>194</u>	<u>5</u>
Other			
Rent Received	7,500	7,500	7,500
	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
Total income and endowments	152,746	152,746	135,247
Expenditure on:			
Charitable activities			
Activities & Events	7,237	7,237	12,007
General HQ & Other donations	18,927	18,927	13,887
	<u>26,164</u>	<u>26,164</u>	<u>25,894</u>
Governance costs			
Trustees' salaries	56,072	56,072	57,215
Independent examiner fees	1,800	1,800	1,800
	<u>57,872</u>	<u>57,872</u>	<u>59,015</u>
Total of expenditure on charitable activities	84,036	84,036	84,909
Other expenditure			
Bank loan and overdraft interest payable	2,937	2,937	2,237
	<u>2,937</u>	<u>2,937</u>	<u>2,237</u>
Motor and travel costs			
Travel and subsistence	403	403	589
	<u>403</u>	<u>403</u>	<u>589</u>
Premises costs			
Rent	6,805	6,805	4,605

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES

Rates	111	111	101
Light, heat and power	1,992	1,992	1,148
Premises repairs and maintenance	110	110	23,035
	<u>9,018</u>	<u>9,018</u>	<u>28,889</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures & Fittings	-	-	-
Depreciation of Motor Vehicles	-	-	-
Depreciation of Plant & Machinery	1,150	1,150	189
General insurances	2,804	2,804	2,044
Website & Internet	193	193	-
Stationery and printing	436	436	324
Sundry expenses	2,980	2,980	3,693
	<u>7,563</u>	<u>7,563</u>	<u>6,250</u>
Legal and professional costs			
Accountancy and bookkeeping	900	900	-
	<u>900</u>	<u>900</u>	<u>-</u>
Total of expenditure of other costs	<u>20,821</u>	<u>20,821</u>	<u>37,965</u>
Total expenditure	104,857	104,857	122,874
Net gains on investments	-	-	-
	<u>47,889</u>	<u>47,889</u>	<u>12,373</u>
Net income			
Net income before other gains/(losses)	47,889	47,889	12,373
Other Gains	-	-	-
	<u>47,889</u>	<u>47,889</u>	<u>12,373</u>
Net movement in funds	<u>47,889</u>	<u>47,889</u>	<u>12,373</u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

England & Wales - Charity number 1132804

Accounts

Your ref:
Our ref: T026
Date: 10 November

PRIVATE & CONFIDENTIAL

Rev Philip Bennett
THE CHURCH OF GOD (NATIONAL OFFICE - UK)
The Church Of God
Long Lane
Halesowen
West Midlands
B62 9LL

Dear Phil,

Accounts for Period ended 31/03/2022

Please find attached final accounts for THE CHURCH OF GOD (NATIONAL OFFICE - UK) for the period ended 31/03/2022. I have also attached fileted Accounts for the period ended 31/03/2022

I propose to make no further comment on the accounts in this letter, but will be pleased to let you have any further information you may require.

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures where indicated on Directors' Report and the Balance Sheet and return the signed documents to this office.

The filleted accounts is for your records. Once you have approved the full set of accounts as mentioned above, we will file the filleted accounts electronically with the Companies House.

Upon receipt of the above, I shall also file a copy of the full set of account together with the attached Corporation Tax return (CT600) and Computations,with the H M Revenue & Customs electronically,

Should you have any queries or need to discuss anything related to the accounts and tax computations, please do not hesitate to contact me.

Yours sincerely,

Raj Patel
R & J Accountants
email: raj@randjaccountants.co.uk

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

Charity No. 1132804

Company No. 07015215

Trustees' Report and Unaudited Accounts

31 March 2022

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
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THE CHURCH OF GOD (NATIONAL OFFICE - UK)
TRUSTEES ANNUAL REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07015215

Charity No. 1132804

Registered Office

The Church Of God

Long Lane

Halesowen

West Midlands

B62 9LL

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

B. ANDERSON

P.C. Bennett

S. BROWN (Resigned 25 June 2021)

M. CLARKE

J. MWILA (Resigned 25 June 2021)

R. PRINCE

G. WILSON

Accountants

R & J Accountants

12 Lilafield Court

638 Kingstanding Road

Birmingham

B44 9SL

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's articles and memorandum state the Trust's principal objectives to:

Advance the Christian faith in accordance with the statement of beliefs in the schedule hereto attached in such ways and in such parts of the United Kingdom or the World;

Relieve sickness and financial hardship and to promote and preserve good health by provision of counselling and support in such parts of the UK or the world.

Provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life in such parts of the United Kingdom or the World; good health by provision of counselling and support in such parts of the United Kingdom or the World; as the trustees may from time to time think fit.

The trustees have paid due attention to the Charity Commission's general guidance on public benefit in respect of all the charity's activities.

Significant activities

The Church of God (National Office UK) Ltd continues to operate financially as an independent trust.

The Church activities include

Sunday morning and Sunday evening Meetings, Sunday school and a variety of mid-week meetings.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

2021/22 has been a year where we were able to get back to a more normal routine as the Covid-19 pandemic subsided. Some of our churches have continued to have some activities on line as well as streaming Sunday services for individuals who are unable to attend in person. Our members continue to support the local and national church financially.

Activities during the year have included:

National Conferences

National Men's Retreat

National Ladies Retreat

National Family Camp

Sunday and midweek services

Sunday school classes & Children's Christmas parties

Bible studies & craft clubs

Online evangelism using social media platforms

As an organisation our future goal is to reach out even further to the communities and to be a source of support for all. We are utilising more online tools e.g. YouTube, and Facebook to help us in our evangelistic endeavour to accompany more traditional methods such as leaflet drops and door to door activities.

FINANCIAL REVIEW

Reserves policy

We aim to build up reserves in order to keep a contingency fund in the bank to cover the on-going costs of the charity for the security of the organisation. We would also like to hold some funds so that we can act on a timely basis to a higher level of excellence and reach any given need effectively. We believe our responsibility is to promote high level of community care and address the social needs of humanity and lovingly support and serve our community so we can live in a safe and equitable community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risk to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P.C. Bennett

Trustee

28 November 2022

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the trustees of THE CHURCH OF GOD (NATIONAL OFFICE - UK)

I report on the accounts of THE CHURCH OF GOD (NATIONAL OFFICE - UK) for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 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 directions given by the Charity Commission. 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 concerning any such matters. The procedures do not provide all the evidence that would be required in 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 the Companies Act 2006, s.386 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice: Accounting and Reporting by Charities,

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.

Mr R D Patel
R & J Accountants
12 Lilafield Court
638 Kingstanding Road
Birmingham
B44 9SL
28 November 2022

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	4	97,044	97,044	88,725
Charitable activities	5	30,698	30,698	13,590
Investments	6	5	5	204
Other	7	7,500	7,500	9,375
Total		135,247	135,247	111,894
Expenditure on:				
Charitable activities	8	84,909	84,909	59,459
Other	9	37,965	37,965	14,690
Total		122,874	122,874	74,149
Net gains on investments		-	-	-
Net income	10	12,373	12,373	37,745
Net income before other gains/(losses)		12,373	12,373	37,745
Other gains and losses:				
Net movement in funds		12,373	12,373	37,745
Reconciliation of funds:				
Total funds brought forward		246,828	246,828	209,083
Total funds carried forward		259,201	259,201	246,828

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 March 2022

	2022	2021
	£	£
Income	135,242	111,690
Interest and investment income	5	204
Gross income for the year	<u>135,247</u>	<u>111,894</u>
Expenditure	120,448	71,054
Interest payable	2,237	2,843
Depreciation and charges for impairment of fixed assets	189	252
Total expenditure for the year	<u>122,874</u>	<u>74,149</u>
Net income before tax for the year	<u>12,373</u>	<u>37,745</u>
Net income for the year	<u><u>12,373</u></u>	<u><u>37,745</u></u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

BALANCE SHEET

at 31 March 2022

Company No. 07015215	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	12	172,528	172,717
		<u>172,528</u>	<u>172,717</u>
Current assets			
Cash at bank and in hand		154,001	144,291
		<u>154,001</u>	<u>144,291</u>
Creditors: Amount falling due within one year	13	(2,214)	(1,061)
Net current assets		<u>151,787</u>	<u>143,230</u>
Total assets less current liabilities		324,315	315,947
Creditors: Amounts falling due after more than one year	14	(65,114)	(69,119)
Net assets excluding pension asset or liability		<u>259,201</u>	<u>246,828</u>
Total net assets		<u><u>259,201</u></u>	<u><u>246,828</u></u>
The funds of the charity			
Restricted funds	15		
Unrestricted funds	15		
General funds		259,201	246,828
		<u>259,201</u>	<u>246,828</u>
Reserves	15		
Total funds		<u><u>259,201</u></u>	<u><u>246,828</u></u>

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

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 28 November 2022

And signed on its behalf by:

P.C. Bennett

Trustee

28 November 2022

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS 102) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures & Fittings 25% Reducing balance

Motor Vehicles 25% Reducing balance

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSSE in order to give a true and fair view.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NOTES TO THE ACCOUNTS

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds		
	2021	2021	2021
	£	£	£
Income and endowments from:			
Donations and legacies	88,725	-	-
Charitable activities	13,590	-	-
Investments	204	-	-
Other	9,375	-	-
Total	<u>111,894</u>	<u>-</u>	<u>-</u>
Expenditure on:			
Charitable activities	59,459	-	-
Other	14,690	-	-
Total	<u>74,149</u>	<u>-</u>	<u>-</u>
Net income	<u>37,745</u>	<u>-</u>	<u>-</u>
Net income before other gains/(losses)	37,745	-	-
Other gains and losses:			
Net movement in funds	<u>37,745</u>	<u>-</u>	<u>-</u>
Reconciliation of funds:			
Total funds brought forward	209,083	-	-
Total funds carried forward	<u><u>246,828</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

4 Income from donations and legacies

	Unrestricted	Total 2022
	£	£
Tithes Gifts & Offering	85,109	85,109
Gifts AID	11,935	11,935
	<u>97,044</u>	<u>97,044</u>

5 Income from charitable activities

	Unrestricted	Total 2022
	£	£
Assemble Band Movement (ABM)	819	819
Activities & Events	10,176	10,176
Misc Donations	5,957	5,957
Sunday School & Services	7,209	7,209
Convention	3,550	3,550
Women's Missionary Band	1,646	1,646
World Mission	1,341	1,341
	<u>30,698</u>	<u>30,698</u>

6 Income from investments

	Unrestricted	Total 2022
	£	£
Bank interest received	5	5
	<u>5</u>	<u>5</u>

7 Other income

	Unrestricted	Total 2022
	£	£
Rent Received	7,500	7,500
	<u>7,500</u>	<u>7,500</u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

8 Expenditure on charitable activities

	Unrestricted	Total 2022
	£	£
<i>Expenditure on charitable activities</i>		
Assemble Band Movement (ABM)	12,007	12,007
Convention	13,887	13,887
<i>Governance costs</i>		
Trustees' salaries	57,215	57,215
Independent examiner fees	1,800	1,800
	<u>84,909</u>	<u>84,909</u>

9 Other expenditure

	Unrestricted	Total 2022
	£	£
Bank loan and overdraft interest payable	2,237	2,237
Motor and travel costs	589	589
Premises costs	28,889	28,889
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	189	189
General administrative costs	6,061	6,061
	<u>37,965</u>	<u>37,965</u>

10 Net income before transfers

2022

This is stated after charging:

£

Depreciation of owned fixed assets

189

11 Staff costs

No employee received emoluments in excess of £60,000.

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

12 Tangible fixed assets

	Land and buildings	Fixtures & Fittings	Motor Vehicles	Plant & Machinery
	£	£	£	£
Cost or revaluation				
At 1 April 2021	171,960	1,794	-	-
At 31 March 2022	<u>171,960</u>	<u>1,794</u>	<u>-</u>	<u>-</u>
Depreciation and impairment				
At 1 April 2021	-	1,037	-	-
Depreciation charge for the year	-	189	-	-
At 31 March 2022	<u>-</u>	<u>1,226</u>	<u>-</u>	<u>-</u>
Net book values				
At 31 March 2022	<u>171,960</u>	<u>568</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>171,960</u>	<u>757</u>	<u>-</u>	<u>-</u>

13 Creditors:

amounts falling due within one year

	2022
	£
Trade creditors	42
Other taxes and social security	-
Other creditors	2,172
	<u>2,214</u>

14 Creditors:

amounts falling due after more than one year

	2022
	£
Bank loans and overdrafts	65,114
	<u>65,114</u>

15 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses)	Resources expended
		£	£
Restricted funds:			
Unrestricted funds:			
General funds	246,828	135,247	(122,874)
Revaluation Reserves:			
Total funds	<u>246,828</u>	<u>135,247</u>	<u>(122,874)</u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

16 Analysis of net assets between funds

	Unrestricted funds £
Fixed assets	172,528
Net current assets	151,787
Creditors due in more than one year and provisions	(65,114)
	<u>259,201</u>

17 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Tithes Gifts & Offering	85,109	85,109	73,465
Gifts AID	11,935	11,935	15,260
	<u>97,044</u>	<u>97,044</u>	<u>88,725</u>
Charitable activities			
Assemble Band Movement (ABM)	819	819	815
Activities & Events	10,176	10,176	-
Misc Donations	5,957	5,957	3,228
Sunday School & Services	7,209	7,209	5,335
Convention	3,550	3,550	2,121
Women's Missionary Band	1,646	1,646	1,050
World Mission	1,341	1,341	1,041
	<u>30,698</u>	<u>30,698</u>	<u>13,590</u>
Investments			
Bank interest received	5	5	204
	<u>5</u>	<u>5</u>	<u>204</u>
Other			
Rent Received	7,500	7,500	9,375
	<u>7,500</u>	<u>7,500</u>	<u>9,375</u>
Total income and endowments	135,247	135,247	111,894
Expenditure on:			
Charitable activities			
Assemble Band Movement (ABM)	12,007	12,007	-
Convention	13,887	13,887	4,912
	<u>25,894</u>	<u>25,894</u>	<u>4,912</u>
Governance costs			
Trustees' salaries	57,215	57,215	52,747
Independent examiner fees	1,800	1,800	1,800
	<u>59,015</u>	<u>59,015</u>	<u>54,547</u>
Total of expenditure on charitable activities	84,909	84,909	59,459
Other expenditure			
Bank loan and overdraft interest payable	2,237	2,237	2,843
	<u>2,237</u>	<u>2,237</u>	<u>2,843</u>
Motor and travel costs			
Travel and subsistence	589	589	943
	<u>589</u>	<u>589</u>	<u>943</u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES

Premises costs			
Rent	4,605	4,605	2,585
Rates	101	101	-
Light, heat and power	1,148	1,148	1,394
Premises repairs and maintenance	23,035	23,035	2,421
	<u>28,889</u>	<u>28,889</u>	<u>6,400</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures & Fittings	189	189	252
Depreciation of Motor Vehicles	-	-	-
Depreciation of Plant & Machinery	-	-	-
General insurances	2,044	2,044	2,302
Stationery and printing	324	324	480
Sundry expenses	3,693	3,693	1,470
	<u>6,250</u>	<u>6,250</u>	<u>4,504</u>
Total of expenditure of other costs	<u>37,965</u>	<u>37,965</u>	<u>14,690</u>
Total expenditure	122,874	122,874	74,149
Net gains on investments	-	-	-
	<u>12,373</u>	<u>12,373</u>	<u>37,745</u>
Net income			
Net income before other gains/(losses)	12,373	12,373	37,745
Other Gains	-	-	-
	<u>12,373</u>	<u>12,373</u>	<u>37,745</u>
Net movement in funds	<u>12,373</u>	<u>12,373</u>	<u>37,745</u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

England & Wales - Charity number 1132804

Accounts

Youref:
Our ref: T026
Date: 20 November 2021

PRIVATE & CONFIDENTIAL

Rev Philip Bennett
THE CHURCH OF GOD (NATIONAL OFFICE - UK)
The Church Of God
Long Lane
Halesowen
West Midlands
B62 9LL

Dear Phil,

Accounts for Period ended 31/03/2021

Please find attached final accounts for THE CHURCH OF GOD (NATIONAL OFFICE - UK) for the period ended 31/03/2021.

I propose to make no further comment on the accounts in this letter, but will be pleased to let you have any further information you may require.

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures where indicated on Trustees' Report and the Balance Sheet and return the signed documents to this office.

Upon receipt of the above, I shall also file a copy of the full set of account together with the attached Corporation Tax return (CT600 & CT600E) and Computations, with the H M Revenue & Customs electronically,

Should you have any queries or need to discuss anything related to the accounts and tax computations, please do not hesitate to contact me.

Yours sincerely,



Raj Patel
R & J Accountants
email: raj@randjaccountants.co.uk

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

Charity No. 1132804

Company No. 07015215

Trustees' Report and Unaudited Accounts

31 March 2021

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
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Balance Sheet	8
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THE CHURCH OF GOD (NATIONAL OFFICE - UK)
TRUSTEES ANNUAL REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07015215

Charity No. 1132804

Registered Office

The Church Of God

Long Lane

Halesowen

West Midlands

B62 9LL

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

B. ANDERSON

P.C. Bennett

S. BROWN

M. CLARKE

J. MWILA

R. PRINCE

G. WILSON

Accountants

R & J Accountants

12 Lilafield Court

638 Kingstanding Road

Birmingham

B44 9SL

OBJECTIVES AND ACTIVITIES

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
TRUSTEES ANNUAL REPORT

Objectives and aims

The charity's articles and memorandum state the Trust's principal objectives to:

Advance the Christian faith in accordance with the statement of beliefs in the schedule hereto attached in such ways and in such parts of the United Kingdom or the World;

Relieve sickness and financial hardship and to promote and preserve good health by provision of counselling and support in such parts of the UK or the world.

Provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life in such parts of the United Kingdom or the World; good health by provision of counselling and support in such parts of the United Kingdom or the World; as the trustees may from time to time think fit.

The trustees have paid due attention to the Charity Commission's general guidance on public benefit in respect of all the charity's activities.

Significant activities

The Church of God (National Office UK) Ltd continues to operate financially as an independent trust.

The Church activities include

Sunday morning and Sunday evening Meetings, Sunday school and a variety of mid-week meetings conducted online due to the COVID-19 pandemic.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

2020/21 has been challenging year which significantly affected our ability to gather together due to the Covid-19 situation. Because of this many of our services had to be conducted online. This has had an adverse impact on our income though thankfully not to any great extent due to the generosity of our members.

Activities during the year have included:

- National Conference where matters of importance were discussed
- Men's Retreat including activities at a local park
- Family Camp for entire families to get away, socialise and worship
- Sunday school parties for the children at the local churches
- Online evangelism using social media platforms

As an organisation our future goal is to reach out even further to the communities and to be a source of support for all. We are utilising more online tools e.g. YouTube, and Facebook to help us in our evangelistic endeavour to accompany more traditional methods such as leaflet drops and door to door activities.

Bible studies and a craft club for the women are also active in our churches together with weekly Sunday school classes.

FINANCIAL REVIEW

Reserves policy

We aim to build up reserves in order to keep a contingency fund in the bank to cover the on-going costs of the charity for the security of the organisation. We would also like to hold some funds so that we can act on a timely basis to a higher level of excellence and reach any given need effectively. We believe our responsibility is to promote high level of community care and address the social needs of humanity and lovingly support and serve our community so we can live in a safe and equitable community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risk to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P.C. Bennett

Trustee

19 November 2021

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the trustees of THE CHURCH OF GOD (NATIONAL OFFICE - UK)

I report on the accounts of THE CHURCH OF GOD (NATIONAL OFFICE - UK) for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

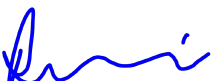
Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 concerning any such matters. The procedures do not provide all the evidence that would be required in 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 the Companies Act 2006, s.386 and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice: Accounting and Reporting by Charities,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.



Mr R D Patel
R & J Accountants
12 Lilafield Court
638 Kingstanding Road
Birmingham
B44 9SL
19 November 2021

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	4	88,725	88,725	86,834
Charitable activities	5	13,590	13,590	28,963
Investments	6	204	204	135
Other	7	9,375	9,375	5,030
Total		111,894	111,894	120,962
Expenditure on:				
Charitable activities	8	59,459	59,459	81,824
Other	9	14,690	14,690	22,132
Total		74,149	74,149	103,956
Net gains on investments		-	-	-
Net income	10	37,745	37,745	17,006
Net income before other gains/(losses)		37,745	37,745	17,006
Other gains and losses:				
Net movement in funds		37,745	37,745	17,006
Reconciliation of funds:				
Total funds brought forward		209,083	209,083	192,077
Total funds carried forward		246,828	246,828	209,083

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 March 2021

	2021 £	2020 £
Income	111,690	120,827
Interest and investment income	204	135
Gross income for the year	<u>111,894</u>	<u>120,962</u>
Expenditure	71,054	99,591
Interest payable	2,843	3,796
Depreciation and charges for impairment of fixed assets	252	569
Total expenditure for the year	<u>74,149</u>	<u>103,956</u>
Net income before tax for the year	<u>37,745</u>	<u>17,006</u>
Net income for the year	<u><u>37,745</u></u>	<u><u>17,006</u></u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

BALANCE SHEET

at 31 March 2021

Company No. 07015215	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	12	172,717	172,969
		<u>172,717</u>	<u>172,969</u>
Current assets			
Cash at bank and in hand		144,291	132,221
		<u>144,291</u>	<u>132,221</u>
Creditors: Amount falling due within one year	13	(1,061)	(4,290)
Net current assets		<u>143,230</u>	<u>127,931</u>
Total assets less current liabilities		315,947	300,900
Creditors: Amounts falling due after more than one year	14	(69,119)	(91,817)
Net assets excluding pension asset or liability		<u>246,828</u>	<u>209,083</u>
Total net assets		<u><u>246,828</u></u>	<u><u>209,083</u></u>
The funds of the charity			
Restricted funds	15		
Unrestricted funds	15		
General funds		246,828	209,083
		<u>246,828</u>	<u>209,083</u>
Reserves	15		
Total funds		<u><u>246,828</u></u>	<u><u>209,083</u></u>

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

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 19 November 2021

And signed on its behalf by:

P.C. Bennett

Trustee

19 November 2021

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

STATEMENT OF CASH FLOWS

for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	37,745	17,006
Adjustments for:		
Depreciation of property, plant and equipment	252	336
Loss on disposal of tangible fixed assets	-	233
Dividends, interest and rents from investments	(9,579)	(5,165)
(Decrease)/Increase in trade and other payables	(3,229)	3,753
Net cash provided by operating activities	<u>25,189</u>	<u>16,163</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	9,579	5,165
Net cash from investing activities	<u>9,579</u>	<u>5,565</u>
Cash flows from financing activities		
Repayment of borrowings	(22,698)	(4,604)
Net cash used in financing activities	<u>(22,698)</u>	<u>(4,604)</u>
Net increase in cash and cash equivalents	12,070	17,124
Cash and cash equivalents at the beginning of the year	132,221	115,097
Cash and cash equivalents at the end of the year	<u>144,291</u>	<u>132,221</u>
Components of cash and cash equivalents		
Cash and bank balances	144,291	132,221
	<u>144,291</u>	<u>132,221</u>

for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS 102) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures & Fittings 25% Reducing balance

Motor Vehicles 25% Reducing balance

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSSE in order to give a true and fair view.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NOTES TO THE ACCOUNTS

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds			Total funds
	2020	2020	2020	2020
	£	£	£	£
Income and endowments from:				
Donations and legacies	86,834	-	-	86,834
Charitable activities	28,963	-	-	28,963
Investments	135	-	-	135
Other	5,030	-	-	5,030
Total	<u>120,962</u>	<u>-</u>	<u>-</u>	<u>120,962</u>
Expenditure on:				
Charitable activities	81,824	-	-	81,824
Other	22,132	-	-	22,132
Total	<u>103,956</u>	<u>-</u>	<u>-</u>	<u>103,956</u>
Net income	<u>17,006</u>	<u>-</u>	<u>-</u>	<u>17,006</u>
Net income before other gains/(losses)	<u>17,006</u>	<u>-</u>	<u>-</u>	<u>17,006</u>
Other gains and losses:				
Net movement in funds	<u>17,006</u>	<u>-</u>	<u>-</u>	<u>17,006</u>
Reconciliation of funds:				
Total funds brought forward	<u>192,077</u>	<u>-</u>	<u>-</u>	<u>192,077</u>
Total funds carried forward	<u><u>209,083</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>209,083</u></u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

4 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
Tithes Gifts & Offering	73,465	73,465	72,717
Gifts AID	15,260	15,260	14,117
	<u>88,725</u>	<u>88,725</u>	<u>86,834</u>

5 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Assemble Band Movement (ABM)	815	815	917
Convention	2,121	2,121	4,100
Women's Missionary Band	1,050	1,050	1,568
World Mission	1,041	1,041	1,123
	<u>5,027</u>	<u>5,027</u>	<u>7,708</u>

6 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Bank interest received	204	204	135
	<u>204</u>	<u>204</u>	<u>135</u>

7 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
Insurance claim	-	-	3,534
Rent receivable	9,375	9,375	1,496
	<u>9,375</u>	<u>9,375</u>	<u>5,030</u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

8 Expenditure on charitable activities

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Expenditure on charitable activities</i>			
Assemble Band Movement (ABM)	-	-	10,759
Convention	4,912	4,912	15,830
<i>Governance costs</i>			
Trustees' salaries	52,747	52,747	53,435
Independent examiner fees	1,800	1,800	1,800
	<u>59,459</u>	<u>59,459</u>	<u>81,824</u>

9 Other expenditure

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Bank loan and overdraft interest payable	2,843	2,843	3,796
Employee costs	-	-	141
Motor and travel costs	943	943	813
Premises costs	6,400	6,400	10,114
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	252	252	569
General administrative costs	3,352	3,352	4,563
Legal and professional costs	900	900	2,136
	<u>14,690</u>	<u>14,690</u>	<u>22,132</u>

10 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	252	336

11 Staff costs

Social security costs	-	141
	<u>-</u>	<u>141</u>

No employee received emoluments in excess of £60,000.

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

12 Tangible fixed assets

	Land and buildings	Fixtures & Fittings	Motor Vehicles		Total
	£	£	£	£	£
Cost or revaluation					
At 1 April 2020	171,960	-	-	1,794	173,754
At 31 March 2021	<u>171,960</u>	<u>-</u>	<u>-</u>	<u>1,794</u>	<u>173,754</u>
Depreciation and impairment					
At 1 April 2020	-	-	-	785	785
Depreciation charge for the year	-	-	-	252	252
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,037</u>	<u>1,037</u>
Net book values					
At 31 March 2021	<u>171,960</u>	<u>-</u>	<u>-</u>	<u>757</u>	<u>172,717</u>
At 31 March 2020	<u>171,960</u>	<u>-</u>	<u>-</u>	<u>1,009</u>	<u>172,969</u>

13 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Other taxes and social security	1,061	-
Other creditors	-	4,290
	<u>1,061</u>	<u>4,290</u>

14 Creditors:

amounts falling due after more than one year

	2021	2020
	£	£
Bank loans and overdrafts	69,119	91,817
	<u>69,119</u>	<u>91,817</u>

15 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2021
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	209,083	111,894	(74,149)	246,828
Revaluation Reserves:				
Total funds	<u>209,083</u>	<u>111,894</u>	<u>(74,149)</u>	<u>246,828</u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
NOTES TO THE ACCOUNTS

16 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	172,717	172,717
Net current assets	143,230	143,230
Creditors due in more than one year and provisions	(69,119)	(69,119)
	<u>246,828</u>	<u>246,828</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Tithes Gifts & Offering	73,465	73,465	72,717
Gifts AID	15,260	15,260	14,117
	<u>88,725</u>	<u>88,725</u>	<u>86,834</u>
Charitable activities			
Assemble Band Movement (ABM)	815	815	917
Activities & Events	-	-	7,131
Misc Donations	3,228	3,228	6,024
Sunday School & Services	5,335	5,335	8,100
Convention	2,121	2,121	4,100
Women's Missionary Band	1,050	1,050	1,568
World Mission	1,041	1,041	1,123
	<u>13,590</u>	<u>13,590</u>	<u>28,963</u>
Investments			
Bank interest received	204	204	135
	<u>204</u>	<u>204</u>	<u>135</u>
Other			
Insurance claim	-	-	3,534
Rent receivable	9,375	9,375	1,496
	<u>9,375</u>	<u>9,375</u>	<u>5,030</u>
Total income and endowments	111,894	111,894	120,962
Expenditure on:			
Charitable activities			
Assemble Band Movement (ABM)	-	-	10,759
Convention	4,912	4,912	15,830
	<u>4,912</u>	<u>4,912</u>	<u>26,589</u>
Governance costs			
Trustees' salaries	52,747	52,747	53,435
Independent examiner fees	1,800	1,800	1,800
	<u>54,547</u>	<u>54,547</u>	<u>55,235</u>
Total of expenditure on charitable activities	59,459	59,459	81,824
Other expenditure			
Bank loan and overdraft interest payable	2,843	2,843	3,796
	<u>2,843</u>	<u>2,843</u>	<u>3,796</u>
Employer's NIC	-	-	141
	<u>-</u>	<u>-</u>	<u>141</u>

THE CHURCH OF GOD (NATIONAL OFFICE - UK)
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES

Motor and travel costs			
Vehicles - Fuel	-	-	246
Travel and subsistence	943	943	567
	<u>943</u>	<u>943</u>	<u>813</u>
Premises costs			
Rent	2,585	2,585	7,035
Light, heat and power	1,394	1,394	2,329
Premises repairs and maintenance	2,421	2,421	750
	<u>6,400</u>	<u>6,400</u>	<u>10,114</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures & Fittings	-	-	-
Depreciation of Motor Vehicles	-	-	-
Depreciation of	252	252	336
Loss on disposal of tangible fixed assets	-	-	233
Bank charges	-	-	85
General insurances	2,302	2,302	1,778
Information and publications	-	-	86
Website & Internet	-	-	538
Stationery and printing	480	480	676
Sundry expenses	570	570	1,400
	<u>3,604</u>	<u>3,604</u>	<u>5,132</u>
Legal and professional costs			
Accountancy and bookkeeping	900	900	900
Other legal and professional costs	-	-	1,236
	<u>900</u>	<u>900</u>	<u>2,136</u>
Total of expenditure of other costs	<u>14,690</u>	<u>14,690</u>	<u>22,132</u>
Total expenditure	74,149	74,149	103,956
Net gains on investments	-	-	-
	<u>37,745</u>	<u>37,745</u>	<u>17,006</u>
Net income			
Net income before other gains/(losses)	37,745	37,745	17,006
Other Gains	-	-	-
	<u>37,745</u>	<u>37,745</u>	<u>17,006</u>
Net movement in funds	<u>37,745</u>	<u>37,745</u>	<u>17,006</u>

12 Lilafield Court
638 Kingstanding Road
Birmingham B44 9SL

T: 0121 360 6491
e: enquiries@randjaccountants.co.uk
w: randjaccountants.co.uk



Your ref:
Our ref: T026
20 November 2021

Private & Confidential
Rev P.C. Bennett
The Church Of God
Long Lane
Halesowen
West Midlands
B62 9LL

Dear Phil

Re: Corporation Tax Return for Period ending 31/03/2021

I enclose a copy of the Corporation Tax Return (CT600 & CT600E), covering the accounting year ended 31/03/2021.

HM Revenue & Customs regard the completion of the tax return as your personal responsibility. Therefore please ensure that we have been provided with all of the necessary information and carefully check that this has been accurately represented on your tax return.

Once you are also satisfied that the information on the tax return is complete, please sign the declaration on page 11 (Box 975) on CT600 and page 1 (Box E30) on CT600E Returns where indicated along side of your name and return the signed copy to us as soon as possible. I am obliged to hold a copy of your approval before we can file the return with HMRC.

I have also attached my computation of the Corporation Tax for the year ended 31/03/2021 . The amount of Corporation Tax Payable is £0.00 and is shown on Corporation Tax Payment Schedule together with the date this is payable.

Should you have any queries, please do not hesitate to contact me.

Yours sincerely,

Raj Patel
R & J Accountants Ltd
email: raj@randjaccountants.co.uk

Adjustment of Profits Computation

Turnover from Trade or Profession	-
Profit Per Accounts	-
Adjusted Trading Profits	-

Corporation Tax Calculation			Adjusted Trading Profits	Bank, etc. Interest & NTLR Profits	Property Business Profits	Non-trading Gains on IFAs	Chargeable Gains	Total Profits
Current Period Profits			-	-	-	-	-	-
Brought Forward Losses/Deficits used in this Computation	Pre 1st April 2017	Trading Losses	-	-	-	-	-	-
		NTLR Deficits	-	-	-	-	-	-
		Property Business Losses	-	-	-	-	-	-
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
	Post 1st April 2017	Trading Losses	-	-	-	-	-	-
		NTLR Deficits	-	-	-	-	-	-
		Property Business Losses	-	-	-	-	-	-
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
<i>Sub-totals</i>			-	-	-	-	-	-
Trading Losses carried back from later period			-	-	-	-	-	-
Current Period Losses/Deficits used in this Computation against General Profits	Pre 1st April 2017	Trading Losses	-	-	-	-	-	-
		NTLR Deficits	-	-	-	-	-	-
		Property Business Losses	-	-	-	-	-	-
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
	Post 1st April 2017	Trading Losses	-	-	-	-	-	-
		NTLR Deficits	-	-	-	-	-	-
		Property Business Losses	-	-	-	-	-	-
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
<i>Sub-totals</i>			-	-	-	-	-	-
							Qualifying Donations	-
							Used Against Total Profits	-
							Charges Surrendered as Group Relief	-
							Group Relief	-
							Group Relief for Carried Forward Losses	-
							Profits Chargeable to Corporation Tax	-

Corporation Tax Payable	Financial Year 2020	Amount of Profit	Rate of tax %	Tax
		-		-
		Corporation Tax Chargeable		-

Losses Memorandum	Pre 1 April 2017				Post 1 April 2017			
	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs
Brought Forward	-	-	-	-	-	-	-	-
Used in this Computation	-	-	-	-	-	-	-	-
Surrendered for Group Relief					-	-	-	-
Current Period	-	-	-	-	-	-	-	-
Surrendered for Group Relief					-	-	-	-
Carried back to Earlier Period					-	-		
Terminal loss/April 2020 - March 2022 loss carry back claim? [Y/N]								N
Carried Forward Losses After Reliefs Taken	-	-	-	-	-	-	-	-
Company in a group? [Y/N]								N

Calculation of Brought Forward Losses Restriction

	Trading profit	Non Trading Profit	Total
Qualifying profits: Post 1 April 2017 profits chargeable to corporation tax	-	-	-
Deductions allowance	(5,000,000)	-	(5,000,000)
Relevant profits	<u>-</u>	<u>-</u>	<u>-</u>
50% of relevant profits [if relevant profits > 0]	-	-	-
Deductions allowance	5,000,000	-	5,000,000
Relevant maximum post 1 April 2017 brought forward losses available	<u>5,000,000</u>	<u>-</u>	<u>5,000,000</u>
Total profits in the period	-	-	-
Deductions allowance: Post 1 April 2017 brought forward losses claimed	-	-	-

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	THE CHURCH OF GOD (NATIONAL OFFICE - UK)
2	Company registration number	07015215
3	Tax reference	8734107592
4	Type of company	8

Northern Ireland

Put an 'X' in the appropriate box(es) below

5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

About this return

This is the above company's return for the period

30	from DD/MM/YYYY	01/04/2020	35	to DD/MM/YYYY	31/03/2021
----	-----------------	-------------------	----	---------------	-------------------

Put an 'X' in the appropriate box(es) below

40	A repayment is due for this return period	<input type="checkbox"/>
45	Claim or relief affecting an earlier period	<input type="checkbox"/>
50	Making more than one return for this company now	<input type="checkbox"/>
55	This return contains estimated figures	<input type="checkbox"/>
60	Company part of a group that is not small	<input type="checkbox"/>
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>
	Transfer Pricing	
70	Compensating adjustment claimed	<input type="checkbox"/>
75	Company qualifies for SME exemption	<input type="checkbox"/>

About this return - continued

	Accounts and computations	
80	I attach accounts and computations for the period to which this return relates	<input checked="" type="checkbox"/>
85	I attach accounts and computations for a different period	<input type="checkbox"/>
90	If you are not attaching the accounts and computations, say why not	
	PDF accounts attached with explanation	
	Supplementary pages enclosed	
95	Loans and arrangements to participators by close companies - <i>form CT600A</i>	<input type="checkbox"/>
100	Controlled foreign companies and foreign permanent establishment exemptions - <i>form CT600B</i>	<input type="checkbox"/>
105	Group and consortium - <i>form CT600C</i>	<input type="checkbox"/>
110	Insurance - <i>form CT600D</i>	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i>	<input checked="" type="checkbox"/>
120	Tonnage Tax - <i>form CT600F</i>	<input type="checkbox"/>
125	Northern Ireland - <i>form CT600G</i>	<input type="checkbox"/>
130	Cross-border Royalties - <i>form CT600H</i>	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i>	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i>	<input type="checkbox"/>
141	Restitution Tax - <i>form CT600K</i>	<input type="checkbox"/>
142	Research and Development - <i>form CT600L</i>	<input type="checkbox"/>

Tax calculation

Turnover

145	Total turnover from trade	<input type="text" value="-"/>
150	Banks, building societies, insurance companies and other financial concerns – <i>put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145</i>	<input type="checkbox"/>

Income

155	Trading profits	<input type="text" value="-"/>
160	Trading losses brought forward set against trading profits	<input type="text" value="-"/>
165	Net trading profits – <i>box 155 minus box 160</i>	<input type="text" value="-"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	<input type="text" value="-"/>
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	<input type="checkbox"/>

Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	-
180	Non-exempt dividends or distributions from non-UK resident companies	-
185	Income from which Income Tax has been deducted	-
190	Income from a property business	-
195	Non-trading gains on intangible fixed assets	-
200	Tonnage Tax profits	-
205	Income not falling under any other heading	-

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - <i>box 210 minus box 215</i>	-

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	-
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	-
235	Profits before other deductions and reliefs - <i>net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230</i>	-

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)		-
265	Non-trading losses on intangible fixed assets		-
275	Total trading losses of this or a later accounting period		-
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	<input type="checkbox"/>	
285	Trading losses carried forward and claimed against total profits		-
290	Non-trade capital allowances		-
295	Total of deductions and reliefs – <i>total of boxes 240 to 275, 285 and 290</i>		-
300	Profits before qualifying donations and group relief – <i>box 235 minus box 295</i>		-
305	Qualifying donations		-
310	Group relief		-
312	Group relief for carried forward losses		-
315	Profits chargeable to Corporation Tax – <i>box 300 minus boxes 305, 310 and 312</i>		-
320	Ring fence profits included		-
325	Northern Ireland profits included		-

Tax calculation

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330		335	-	340	-	345	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-
Corporation Tax - <i>total of boxes 345, 360, 375, 395, 410 and 425</i>				430			-
Marginal relief for ring fence trades				435			-
Corporation Tax chargeable - <i>box 430 minus box 435</i>				440			-

Reliefs and deductions in terms of tax

445	Community investment relief	<input type="text" value="-"/>
450	Double taxation relief	<input type="text" value="-"/>
455	Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim	<input type="checkbox"/>
460	Put an 'X' in box 460 if box 450 includes any amount carried back from a later period	<input type="checkbox"/>
465	Advance Corporation Tax	<input type="text" value="-"/>
470	Total reliefs and deduction in terms of tax - <i>total of boxes 445, 450 and 465</i>	<input type="text" value="-"/>

Coronavirus support schemes and overpayments (see CT600 guide for definitions)

471	CJRS and JSS received	<input type="text" value="-"/>
472	CJRS and JSS entitlement	<input type="text" value="-"/>
473	CJRS and JSS overpayment already assessed or voluntary disclosed	<input type="text" value="-"/>
474	JRB and EOTH0 overpayments	<input type="text" value="-"/>

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	<input type="text" value="-"/>
480	Tax payable on loans and arrangements to participators	<input type="text" value="-"/>
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A	<input type="checkbox"/>
490	CFC tax payable	<input type="text" value="-"/>
495	Bank levy payable	<input type="text" value="-"/>
496	Bank surcharge payable	<input type="text" value="-"/>
500	CFC tax, bank levy and bank surcharge payable – <i>total of box 490, 495 and 496</i>	<input type="text" value="-"/>
505	Supplementary charge (ring fence trades) payable	<input type="text" value="-"/>
510	Tax chargeable – <i>total of boxes 475, 480, 500 and 505</i>	<input type="text" value="-"/>
515	Income Tax deducted from gross income included in profits	<input type="text" value="-"/>
520	Income Tax repayable to the company	<input type="text" value="-"/>
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – <i>box 510 minus box 515</i>	<input type="text" value="-"/>

Calculation of tax outstanding or overpaid - continued

526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – total of boxes 525, 526 and 527	-

Tax reconciliation

530	Research and Development credit	-
535	(not currently used)	
540	Creative tax credit	-
545	Total of Research and Development credit, and creative tax credit – <i>total box 530 to 540</i>	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – <i>total box 550 and 555</i>	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – <i>box 545 minus box 525</i>	-
575	Land remediation or life assurance company tax credit payable – <i>total of boxes 545 and 560 minus boxes 525 and 570</i>	-
580	Capital allowances first-year tax credit payable – <i>boxes 545, 560 and 565 minus boxes 525, 570 and 575</i>	-
585	Ring fence Corporation Tax included	-
586	NI Corporation Tax included	-
590	Ring fence supplementary charge included	-
595	Tax already paid (and not already repaid)	-
600	Tax outstanding – <i>box 525 minus boxes 545, 560, 565 and 595</i>	-
605	Tax overpaid including surplus or payable credits – <i>total sum of boxes 545, 560, 565 and 595 minus 525</i>	-

Tax reconciliation - continued

610	Group tax refunds surrendered to this company	<input type="text" value="-"/>
615	Research and Development expenditure credits surrendered to this company	<input type="text" value="-"/>

Indicators and information

620	Franked investment income/Exempt ABGH distributions	<input type="text" value="-"/>
625	Number of 51% group companies	<input type="text" value="-"/>
<i>Put an 'X' in the relevant boxes, if in the period, the company:</i>		
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	<input type="checkbox"/>
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	<input type="checkbox"/>
635	is within a group payments arrangement for the period	<input type="checkbox"/>
640	has written down or sold intangible assets	<input type="checkbox"/>
645	has made cross-border royalty payments	<input type="checkbox"/>
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	<input type="text" value="-"/>

Information about enhanced expenditure

Research and Development (R&D) or creative enhanced expenditure

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	<input type="checkbox"/>
655	Put an 'X' in box 655 if the claim is made by a large company	<input type="checkbox"/>
660	R&D enhanced expenditure	<input type="text" value="-"/>
665	Creative enhanced expenditure	<input type="text" value="-"/>
670	R&D and creative enhanced expenditure - total box 660 and 665	<input type="text" value="-"/>
675	R&D enhanced expenditure of an SME on work sub contracted to it by a large company	<input type="text" value="-"/>
680	Vaccine research expenditure	<input type="text" value="-"/>

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	<input type="text" value="-"/>
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Information about capital allowances and balancing charges

Allowances and charges in calculation of trading profits and losses

	Capital allowances		Balancing charges
Annual investment allowance	690	-	
Machinery and plant - special rate pool	695	-	700
Machinery and plant - main pool	705	-	710
Structures and buildings	711	-	
Business premises renovation	715	-	720
Other allowances and charges	725	-	730
	Capital allowances		Disposal value
Electric charge-points	713	-	714
Enterprise zones	721	-	722
Zero emissions goods vehicles	723	-	724
Zero emissions cars	726	-	727

Allowances and charges not included in calculation of trading profits and losses

	Capital allowances		Balancing charges
Annual investment allowance	735	-	
Structures and buildings	736	-	
Business premises renovation	740	-	745
Other allowances and charges	750	-	755
	Capital allowances		Disposal value
Electric charge-points	737	-	738
Enterprise zones	746	-	747
Zero emissions goods vehicles	748	-	749
Zero emissions cars	751	-	752

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	<input type="text" value="-"/>
765	Designated environmentally friendly machinery and plant	<input type="text" value="-"/>
770	Machinery and plant on long-life assets and integral features	<input type="text" value="-"/>
771	Structures and buildings	<input type="text" value="-"/>
775	Other machinery and plant	<input type="text" value="-"/>

Losses, deficits and excess amounts

Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 <input type="text" value="-"/>	785 <input type="text" value="-"/>
Losses of trades carried on wholly outside the UK	790 <input type="text" value="-"/>	
Non-trading deficits on loan relationships and derivative contracts	795 <input type="text" value="-"/>	800 <input type="text" value="-"/>
UK property business losses	805 <input type="text" value="-"/>	810 <input type="text" value="-"/>
Overseas property business losses	815 <input type="text" value="-"/>	
Losses from miscellaneous transactions	820 <input type="text" value="-"/>	
Capital losses	825 <input type="text" value="-"/>	
Non-trading losses on intangible fixed assets	830 <input type="text" value="-"/>	835 <input type="text" value="-"/>

Excess amounts

	Amount	Maximum available for surrender as group relief
Non-trading capital allowances		840 <input type="text" value="-"/>
Qualifying donations		845 <input type="text" value="-"/>
Management expenses	850 <input type="text" value="-"/>	855 <input type="text" value="-"/>

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	<input type="text" value="-"/>
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	<input type="text" value="-"/>
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	<input type="text" value="-"/>

Overpayments and repayments

Small repayments

860	Do not repay sums of <input type="text" value=""/> or less.
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Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

865	Repayment of Corporation Tax	<input type="text" value="-"/>
870	Repayment of Income Tax	<input type="text" value="-"/>
875	Payable Research and Development tax credit	<input type="text" value="-"/>
880	Payable Research and Development expenditure credit	<input type="text" value="-"/>
885	Payable creative tax credit	<input type="text" value="-"/>
890	Payable land remediation or life assurance company tax credit	<input type="text" value="-"/>
895	Payable capital allowances first-year tax credit	<input type="text" value="-"/>

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.

900	The following amount is to be surrendered	<input type="text" value="-"/>
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Put an 'X' in the appropriate box(es) below

the joint Notice is attached	905	<input type="checkbox"/>
or		
will follow	910	<input type="checkbox"/>

915	Please stop repayment of the following amount until we send you the Notice	<input type="text" value="-"/>
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Company Tax Return – supplementary page

**HM Revenue
& Customs**

Charities and Community Amateur Sports Clubs (CASCs)
CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages and CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name	THE CHURCH OF GOD (NATIONAL OFFICE - UK)
E2	Tax reference	8734107592
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD/MM/YYYY	01/04/2020
E4	to DD/MM/YYYY	31/03/2021

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or Scottish Charity number (if applicable)	E10	1132804
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	Rev P C Bennett
Status	E35	Trustee
Date DD/MM/YYYY	E40	19/11/2021

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax

E45

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on the form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 <input type="text" value="-"/>
Investment income - exclude any amounts included on form CT600	E55 <input type="text" value="204"/>
UK land and building - exclude any amounts included on form CT600	E60 <input type="text" value="9,375"/>
Gift Aid - exclude any amounts included on form CT600	E65 <input type="text" value="15,260"/>
From other charities - exclude any amounts included on form CT600	E70 <input type="text" value="-"/>
Gifts of shares or securities received	E75 <input type="text" value="-"/>
Gifts of real property received	E80 <input type="text" value="-"/>
Other sources (not included above)	E85 <input type="text" value="87,055"/>
Total of boxes E50 to E85	E90 <input type="text" value="111,894"/>

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 <input type="text" value="-"/>
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 <input type="text" value="-"/>
All general administration/governance costs	E105 <input type="text" value="74,149"/>
All grants and donations made within the UK	E110 <input type="text" value="-"/>
All grants and donations made outside the UK	E115 <input type="text" value="-"/>
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 <input type="text" value="-"/>
Total of boxes E95 to E120	E125 <input type="text" value="74,149"/>

Information required

Charity/CASC assets	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 <input type="text" value=""/>	E135 <input type="text" value="172,717"/>
UK investments (excluding controlled companies)	E140 <input type="text" value=""/>	E145 <input type="text" value=""/>
Shares in, and loans to, controlled companies	E150 <input type="text" value=""/>	E155 <input type="text" value=""/>
Overseas investments	E160 <input type="text" value=""/>	E165 <input type="text" value=""/>
Loans and non-trade debtors		E170 <input type="text" value=""/>
Other current assets		E175 <input type="text" value=""/>
Qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E180 <input type="text" value=""/>
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E185 <input type="text" value=""/>
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 <input type="text" value=""/>

Corporation Tax Return for Period 01/04/2020 to 31/03/2021 for THE CHURCH OF GOD (NATIONAL OFFICE - UK)

Corporation Tax Payment Schedule

Corporation Tax Payment Schedule

Corporation tax due after deduction of any income tax	0.00
Tax credits	0.00
Tax already paid	0.00
Tax outstanding	0.00

Normal payment date (non-quarterly payer)

Balancing payment 01 January 2022