

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

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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

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

		Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes			
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

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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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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.

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	111,894	-	-
Expenditure on:			
Charitable activities	59,459	-	-
Other	14,690	-	-
Total	74,149	-	-
Net income	37,745	-	-
Net income before other gains/(losses)	37,745	-	-
Other gains and losses:			
Net movement in funds	37,745	-	-
Reconciliation of funds:			
Total funds brought forward	209,083	-	-
Total funds carried forward	246,828	-	-

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.

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>

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)	<u>12,373</u>	<u>12,373</u>	<u>37,745</u>
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>