

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

Charity No. 1132804

Company No. 07015215

Trustees' Report and Unaudited Accounts

31 March 2023

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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 2023.

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 Lilafeld 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

2022/23 has been a steady 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 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

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

27 October 2023

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 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows 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
27 October 2023

THE CHURCH OF GOD (NATIONAL OFFICE - UK)

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2023

		Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes			
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	<u>47,889</u>	<u>12,373</u>
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.
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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.

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 2022 £	2022 £	2022 £	Total funds 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	135,247	-	-	135,247
Expenditure on:				
Charitable activities	84,909	-	-	84,909
Other	37,965	-	-	37,965
Total	122,874	-	-	122,874
Net income	12,373	-	-	12,373
Net income before other gains/(losses)	12,373	-	-	12,373
Other gains and losses:				
Net movement in funds	12,373	-	-	12,373
Reconciliation of funds:				
Total funds brought forward	246,828	-	-	246,828
Total funds carried forward	259,201	-	-	259,201

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.

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>

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)	<u>47,889</u>	<u>47,889</u>	<u>12,373</u>
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>