
**POTTERS HOUSE CHRISTIAN FELLOWSHIP UK CENTRAL BIRMINGHAM
CHURCH**

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 15

POTTERS HOUSE CHRISTIAN FELLOWSHIP UK CENTRAL BIRMINGHAM CHURCH

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees Joseph Oluwafemi Ogunya
Samson Rai
Unyime John
Matthew Keith Bishton

**Charity registered
number** 1141361

Principal office 18 Digbeth
Birmingham
B5 6BJ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees present their annual report together with the financial statements of the POTTERS HOUSE CHRISTIAN FELLOWSHIP UK CENTRAL BIRMINGHAM CHURCH for the year 1 January 2022 to 31 December 2022.

The Charitable Trust is constituted by Constitution and its objects are to promote the Christian faith through worship. In order to do this, regular activities are carried out and Invitations given out to the public.

The current Board of Trustees constitutes four members and is chaired by Pastor Joseph Ogunya. He is also responsible for the day to day operation of the charity and manages the staff of the charity on behalf of the Board.

Finances are currently raised purely from the congregation's contributions and Gift Aid.

The Other Trustees named In the Notes to the Accounts have served throughout the year. Appointment of the Trustees is governed by the Constitution of the Charity. The Board of Trustees Is authorized to appoint new Trustees to fill vacancies through resignation or death of an existing trustee until the following AGM, whereupon the members will be invited to vote.

The Trustees retain the collective responsibility for major financial decisions and investments in conjunction with Pastor Joseph Ogunya.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Public Benefit

In accordance with Section 4 of the Charities Act 2006, the Trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. As a result of our faith, we willingly and consistently reach out to welcome visitors to our church. We enable ordinary people to live out their faith as part of our fellowship through worship and prayer, learning about the Gospel and developing their knowledge and trust in Jesus and the challenge to live for God and be obedient to His will for their lives.

As a Christian organisation, our aim is to promote the gospel of Jesus Christ firstly in our local community and the surrounding areas, by church planting and supporting missionary work. We aim to make a positive contribution in our local community by inviting the general public to concert scenes, drama productions, church services, prayer for the sick and youth/children's work.

All these activities are in conjunction with our regular church services. All organised activities and events are of a non-profit basis and are funded by the Church through offering and donations. Concerts, special events and youth drama productions are paid for by the congregation's contributions to contribute to community cohesion among the youths.

Achievements and Performance

The Trustees consider that the stability of the church and the finances received have been satisfactory.

Location

Our regular church services are held at The Potters House, First Floor, Wolverley House, Digbeth, Birmingham on Sunday mornings and evenings and also Wednesday nights. This location is in the heart of Birmingham City attracting a wide range of people which enables the church to have a multicultural feel during our main services and to serve the wider Birmingham metropolitan community.

Evangelism

We outreach in our City Centre every week and sometimes in neighboring areas as part of our evangelistic thrust and also send invasion teams to other churches as the need arises. A big part of this is spreading the Good News of Jesus Christ through community events throughout Birmingham city.

We also conduct free community events and we have seen hundreds of visitors attend as we highlight the dangers affecting our local communities and youth culture showing how the message of hope bring solutions and healing. We continue to send teams of volunteers to other cities where our sister churches are based to help in local evangelism efforts and the results have been great and encouraging.

Children's Ministry

We are able to provide Sunday school classes for two age groups on Sunday mornings and Children's Church on Sunday mornings and aim to reach out to local families as well. These cater for different age groups and there has been an increase in the number of children attending. Our Sunday school staff are well trained and DBS checked.

Youth Ministry

We continue to see our Youth Ministry develop and increase throughout the year. This is because of our commitment to invest time and resources into our youth. Our youth group (ages 11 to 19) meets every other Thursday evening. An increase in youth activities generally take place during the holiday periods where some of our youth were involved in the Annual Bootcamp. This helped our youth in their spiritual walk to become better Christians and citizens.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

The growth of the Birmingham church is largely down to the commitment, conviction and concern of its local members. They continually give up evenings and weekends to reach our community and help stir a number of youth people away from the destructive path and a life of crime.

Church Planting Support

Planting churches has been exciting for our church, currently we have two baby churches in these cities: Liverpool and Gloucester. We are praying and anticipating for a continual move of God in these cities. The Central Birmingham church will continue to provide financial support and spiritual oversight of the new churches.

Financial Review

Overall, we are happy with the increase in the church income. We are pleased that people have been willing to continue to give despite a few individual challenges arising.

We are also happy that our members have a vision for our own church building serving as a settlement location and efforts are being made through a building fund donation for this to come to realization in the future. We would also welcome outside investors willing to help our church with building.

Investment Powers

The Constitution authorises the Trustees to make and hold investments using general Funds of the charity. If such investments are presently held. Approval

This report was approved by the Trustees on 22nd August 2023 and signed on their behalf by the Pastor of the church who chaired the meeting.

Joseph Ogunya

Pastor

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

POTTERS HOUSE CHRISTIAN FELLOWSHIP UK CENTRAL BIRMINGHAM CHURCH is a registered charity, number 1141361 and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 6 October 2023 and signed on their behalf by:

Joseph Oluwafemi Ogunya

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Independent Examiner's Report to the Trustees of POTTERS HOUSE CHRISTIAN FELLOWSHIP
UK CENTRAL BIRMINGHAM CHURCH ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Dated: 6 October 2023



Kolade Andrew Alli ACMA

10 Gatcombe Gardens

West End, Hampshire

SO18 3NA

POTTERS HOUSE CHRISTIAN FELLOWSHIP UK CENTRAL BIRMINGHAM CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	6,406	101,463	107,869	102,165
Total income		6,406	101,463	107,869	102,165
Expenditure on:					
Charitable activities		-	115,860	115,860	93,708
Total expenditure		-	115,860	115,860	93,708
Net income/(expenditure)		6,406	(14,397)	(7,991)	8,457
Transfers between funds	7	(5,000)	5,000	-	-
Net movement in funds		1,406	(9,397)	(7,991)	8,457
Reconciliation of funds:					
Total funds brought forward		34,175	10,009	44,184	35,727
Net movement in funds		1,406	(9,397)	(7,991)	8,457
Total funds carried forward		35,581	612	36,193	44,184

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 15 form part of these financial statements.

POTTERS HOUSE CHRISTIAN FELLOWSHIP UK CENTRAL BIRMINGHAM CHURCH

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
		-	-
Current assets			
Cash at bank and in hand		36,743	44,734
		<u>36,743</u>	<u>44,734</u>
Creditors: amounts falling due within one year	6	(550)	(550)
Net current assets		<u>36,193</u>	<u>44,184</u>
Total assets less current liabilities		<u>36,193</u>	<u>44,184</u>
Net assets excluding pension asset		<u>36,193</u>	<u>44,184</u>
Total net assets		<u><u>36,193</u></u>	<u><u>44,184</u></u>
Charity funds			
Restricted funds	7	35,581	34,175
Unrestricted funds	7	612	10,009
Total funds		<u><u>36,193</u></u>	<u><u>44,184</u></u>

The financial statements were approved and authorised for issue by the Trustees on 06 October 2023 and signed on their behalf by:

Joseph Oluwafemi Ogunya

The notes on pages 9 to 15 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

POTTERS HOUSE CHRISTIAN FELLOWSHIP UK CENTRAL BIRMINGHAM CHURCH meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

1.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from charitable activities

	Restricted funds £	Unrestricted funds General £	Total 2022 £	Total 2021 £
Tithes and Offerings	0	80,502	80,502	72,084
Other Giving	0	7,049	7,049	6,761
Building Fund Income	6,139	0	6,139	10,645
Gift Aid tax reclaimed	0	12,158	12,158	11,204
Refunds and Reimbursements	0	1,754	1,754	1,471
Bank Interest	267	0	267	0
	6,406	101,463	107,869	102,165

POTTERS HOUSE CHRISTIAN FELLOWSHIP UK CENTRAL BIRMINGHAM CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. Expenditure on charitable activities

	Restricted	Unrestricted	Total	Total
	funds	funds	2022	2021
	£	£	£	£
Wages and salaries	0	20,250	20,250	17,902
Staff NIC	0	0	0	137
Staff pensions	0	420	420	385
Hotel	0	1,510	1,510	2,811
Benevolence	0	750	750	1,151
Bible Conference	0	1,552	1,552	2,261
Books, Media, and Periodicals	0	73	73	13
Church Rent	0	15,250	15,250	15,125
Other Ministry Expenses	0	7,232	7,232	1,625
Church Renovation	0	0	0	479
Equipment	0	3,792	3,792	4,726
Fellowship	0	953	953	1,037
Fellowship Tithe	0	8,175	8,175	7,160
Love Offering	0	8,728	8,728	7,980
Ministry Meal	0	3,515	3,515	1,837
National Church Support	0	1,198	1,198	0
Parsonage	0	10,631	10,631	10,200
Revival Expenses	0	1,063	1,063	417
Sunday School	0	788	788	760
Sundries	0	1,679	1,679	1,458
Travel and Sunday Car Parking	0	3,570	3,570	1,120
Utilities, Rates and Insurance	0	0	0	4,748
Minibus, vehicle expenses and hire costs	0	5,263	5,263	4,760
Website and other software costs	0	619	619	1,123
World Evangelism	0	6,642	6,642	700
Bank Charges	0	120	120	111
Church Insurance	0	306	306	302
Printing, Postage, & Stationery	0	548	548	878
Telephone & Internet	0	917	917	1,157
Accountancy fees	0	0	0	0
Health & Safety	0	509	509	795
Independent examiner's fee	0	550	550	550
Repairs and maintenance	0	9,257	9,257	0
	0	115,860	115,860	93,708

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>550</u>	<u>550</u>

5. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, received remuneration of £20,250 (2021 - £17,902) in relation to work carried out as pastor of the church. In addition, £10,631 (2021: £10,200) of Parsonage expenses were reimbursed to Joseph Oluwafemi Ogunya during the year for expenses incurred in relation to the daily operations of the church ministry.

6. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>550</u>	<u>550</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
General Funds	10,009	101,463	(115,860)	5,000	612
Restricted funds					
Restricted Fund	34,175	6,406	-	(5,000)	35,581
Total of funds	44,184	107,869	(115,860)	-	36,193

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds	12,197	91,520	(93,708)	10,009
Restricted funds				
Restricted Fund	23,530	10,645	-	34,175
Total of funds	35,727	102,165	(93,708)	44,184

8. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
General funds	10,009	101,463	(115,860)	5,000	612
Restricted funds	34,175	6,406	-	(5,000)	35,581
	44,184	107,869	(115,860)	-	36,193

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
General funds	12,197	91,520	(93,708)	10,009
Restricted funds	23,530	10,645	-	34,175
	<u>35,727</u>	<u>102,165</u>	<u>(93,708)</u>	<u>44,184</u>