

CHURCH OF GOD (UNIVERSAL)

England & Wales · Charity number 1145126

Details

Status Registered

Legal form Trust

Registered 2011-12-19

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

Contact

Address 97 Albert Road
Aston
Birmingham
B6 5NE

Phone 01215237160

Email jecom@madasafish.com

Activities

Objects: THE OBJECTS OF THE ORGANISATION'S ARE FOR THE BENEFIT OF THE PUBLIC: TO ADVANCE THE CHRISTIAN FAITH [IN ACCORDANCE WITH THE STATEMENT OF BELIEFS] IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT:

Activities: church services, advice, guidance, education, training and social activities

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£20,751	£17,688	-	-
2024-12-31	£13,022	£17,021	-	-
2023-12-31	£26,774	£18,099	-	-
2022-12-31	£23,580	£73,648	-	-
2021-12-31	£29,005	£26,934	-	-
2020-12-31	£26,526	£16,866	-	-

Trustees

Name	Role	Appointed
ELDER BRANDIVAL MOORE		2011-12-19
EVANGELIST HARTLEY MCARTHUR SINCLAIR		2011-12-19
GLORIA GRANT		2011-12-20
PASTOR SYBIL JOYCE SINCLAIR		2011-12-19

CHURCH OF GOD (UNIVERSAL)

England & Wales - Charity number 1145126

Accounts

Charity Number 1145126

CHURCH OF GOD UNIVERSAL
(A Company Limited by Guarantee)

MANAGEMENT COMMITTEE REPORT AND FINANCIAL STATEMENTS

For the year ended 31st December 2023

CHURCH OF GOD UNIVERSAL

Statement of Financial Activities (including Income and Expenditure Accounts)
For the year ended 31st December 2023.

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Detailed income and expenditure account	16

**CHURCH OF GOD UNIVERSAL
LEGAL AND ADMINISTRATIVE INFORMATION
For the year ended 31st December 2023**

Management Committee 1 Mrs Syble Cinclar
 2 Mrs Gloria Grant
 3 Mr. Bansville Moor
 4 Mr. Hartley Cinclar

Charity Registered Numb **1145126**

Registered Office WENLOCK ROAD
 ASTON
 Birmingham
 B20 3HR

Secretary Mrs Gloria Grant

Accountants
 Jecom & Co
 Incorporated Financial Accountants
 276 Monument Road
 Ladywood
 Birmingham
 B16 8XF

Bankers
 Barclays

CHURCH OF GOD UNIVERSAL
Independent Examiner's Report to the trustees of
Church of God Universal
For the year ended 31st December 2023.

I report on the accounts for the year ended 31st December 2023 which are set out on pages 7 to 16 Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the charity Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts (under section 43 of the Act), to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 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 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 undertaken 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 the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in, any material respect, the requirements: to keep accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act; 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.

J. Okundaye AFA FFTA FIAB
Jecom & Co
Incorporated Financial Accountants

276 Monument Road
Edgbaston
Birmingham
B16 8XF

**CHURCH OF GOD UNIVERSAL
MANAGEMENT COMMITTEE'S REPORT
For the year ended 31st December 2023.**

The Management Committee who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of CHURCH OF GOD UNIVERSAL (the Charity) for the year ended 31st December 2023. The Management Committee confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirement of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities issued in October 2000.

Method of appointment or election of Management Committee

The Management of the Charity is the responsibility of the Management Committee who are elected and co-opted under the terms of the Articles of Association.

Constitution policies and objectives

The Charity is registered as a charity and was set up by a Charitable Trust Deed.

The Objective of the Church is to provide Church services fund raising activities which are sensitive to the social and cultural needs of the community to meet the need of young Schools children through, recreation, trips, mentoring counselling, advice, health

care needs and community safety scheme.

There have been no changes in the objectives since the last annual report.

Organizational structure and decision making

The organization of the Charity is controlled by the members of the Management Committee.

Review of activities

During the year the Charity received a total of £26,774 from Church services.

The financial results for the year are shown in the annexed accounts

Reserves policy

It is the policy of the management committee to work towards holding the minimum reserves necessary to enable the Charity to meet its commitments for a minimum period of three months.

**CHURCH OF GOD UNIVERSAL
MANAGEMENT COMMITTEE'S REPORT
For the year ended 31st December 2023.**

Management committee's responsibilities

Company and Charity law applicable to charities in England/Wales requires the Management

Committee 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 the surplus or deficit of the Charity for the period.

In preparing those financial statements the Management Committee have

- * selected suitable accounting policies and applied them consistently,
- * made judgments and estimates that are reasonable and prudent,
- * stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- * prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).

The Management Committee have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which 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 Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities. These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The report was approved by the Management Committee on and signed on its behalf by

Mrs Gloria Grant
Secretary

**CHURCH OF GOD UNIVERSAL
ACCOUNTANTS REPORT TO THE TRUSTEES OF
CHURCH OF GOD UNIVERSAL
For the year ended 31st December 2023.**

In accordance with the instructions given to us we have prepared, without carrying out an audit the financial statements for the year ended 31st December 2023 set out on pages 7 to 16. These financial statement has been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2002) under the historical cost convention and the accounting policies set out on page 8 to 9. from the accounting records of the Charity and from information and explanation supplied to us.

- a) the accounts of the company for the year ended 31st December 2023 are in agreement with the accounting records kept by the company under section 480 of the Companies Act 2006; and
- b) having regard only to, and on the basis of, the information in those accounting records, those account have been drawn up in a manner consistent with the provisions of the Act as specified in subsection 476, so far as applicable to the company.

Jecom & Co
Incorporated Financial Accountant
276 Monument Road
Edgbaston
Birmingham
B16 8XF

CHURCH OF GOD UNIVERSAL
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st December 2023.

		Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
INCOMING RESOURCES					
Donations legacies and similar incoming resources	2	26,774	26,774	26,774	23,580
		<u>26,774</u>	<u>26,774</u>	<u>26,774</u>	<u>23,580</u>
RESOURCES EXPENDED					
Charitable expenditure:					
Cost of activities in furtherance of the charity's objects			600	600	1,640
Support costs for Church Services and :	3	12880	12880	12880	52,475
Resources expended on managing and administering the charity	4		285	3974	0
			3974	3974	18,954
TOTAL RESOURCES EXPENDED	5	<u>17,738</u>	<u>17453</u>	<u>17453</u>	<u>73069</u>
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR					
		9,036	9,321	9,321	-49,489
TOTAL FUNDS AT 1 January 2022		<u>20,101</u>	<u>-8,885</u>	<u>11,216</u>	-8,885
TOTAL FUNDS AT 31 December 2023		<u><u>9,036</u></u>	<u><u>435</u></u>	<u><u>9,471</u></u>	<u><u>-58,374</u></u>

The Statement of Financial Activities includes all gains and losses recognized in the year
The notes on page 10 to 15 form part of these financial statements

CHURCH OF GOD UNIVERSAL
BALANCE Sheet
As at 31st December 2023.

FIXED ASSETS	Note	2023 £	2022 £
Tangible fixed assets	8	6877	6,877

CURRENT ASSETS			
Debtors	9		
Cash at Bank and in Hand		<u>14330</u>	<u>14330</u>
		14330	14330
CREDITORS - Amount falling due v			
year	10	0	0
NET CURRENT ASSETS			
		14,330	14330
NET ASSETS			
	12	<u>21207</u>	<u>21207</u>
CHARITY FUNDS			
Restricted Funds	11		
Unrestricted Funds	11	<u>21207</u>	<u>21207</u>
		21207	21207

The directors have:-

- a] "For the year ending 31st December 2023 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 .
- b] The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c] The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting periods and preparation of the accounts.

**The financial statements were approved by the Directors on t
And are signed on their behalf by:**

Mrs Syble Cinclar
Trustee

Mrs Gloria Grant
Secretary

The notes on pages 9 - 14 form part of these financial statements

1 ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2002). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in October 2000, applicable accounting standards and the Companies Act 2006.

1.2 Company status

The Charity is a company limited by guarantee. The members of the company are the trustees named on page 1 in the event of the Charity being wound up the liability in respect of the guarantee is limited to £1 per member of the Charity

1.3 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 purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost 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.

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in this financial statements for services donated by volunteers.

CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2023.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognized where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1.6 Cash flow

The financial statements do not include a cash flow statement because the charitable company, as a small reporting entity is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective January 2002).

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their expected useful lives on the following basis:

Motor Vehicle	-	25%	Straight line
Furnitures and Fi	-	25%	Straight line
Church Equipmei	-	25%	Straight line

CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2023.

2 DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2023	2021
	£	£	£	£
Church Services		26,774	26,774	23,580
Other Church Services				
		<u>26,774</u>	<u>26,774</u>	<u>23,580</u>

3 SUPPORT COSTS FOR Church Services AND ACTIVITIES

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
--	-----------------------------	-------------------------------	------------------------	------------------------

	2023	2023	2023	2022
	£	£	£	£
Printing postage & stationary		318	318	0
Guest speakers		370	370	0
Light & Heat		3,613	3,613	5,545
Bank charges		0	0	0
Choir running expenses		0	0	480
Functions		1,223	0	0
Toiletries and first aid		8	8	20
Entertainment		0	0	0
Insurance		964	964	3,121
Welfare		0	0	0
Travel and subsistence		768	768	1,248
Repairs & maintenance		5,617	5,617	41,439
Total	£0	£12,880	£11,657	£51,854

CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2023.

4 RESOURCES EXPENDED ON MANAGING AND ADMINISTERING THE CHARITY

	Restricted		Unrestricted		Total	
	Funds	Funds	Funds	Funds	Total	Total
	2023	2023	2023	2023	2023	2022
	£	£	£	£	£	£
Sundries		0	0	0	0	0
Audit & Accountancy fees						0
Professional fees		0	0	0	5,545	
Property rent		100	100	100	9,535	
Telephone		334	334	334	334	
Depreciation - motor vehicles						0
Depreciation - Church equipment		1,339	1,339	1,339	1,339	
Depreciation - fixtures & fittings		2,201			0	
Total		£3,974	£1,773	£16,753		

5 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff Costs		Other Costs	Total	
	2023	Depreciation 2023		2023	Total 2022
	£	£	£	£	£
Wages and salaries	190	2,879	0	3,069	2,879

Support costs for Church Services and activities	-	11,657	11,657	51,854	0	
Resources expended on managing and administering the charity	-	3539	434	3,974	18,954	
Total Resources Expended	<u>£190</u>	<u>£6,418</u>	<u>£12,091</u>	<u>£18,699</u>	<u>£73,686</u>	18099 £600

6 NET INCOMING RESOURCES/(RESOURCES EXPENDED)

	Total	Total
	2023	2022
	£	£
This is stated after charging		
Depreciation of tangible fixed assets owned by the charity	3539	3,539
Audit & Accountancy fees	350	350
Professional fees	0	0
	<u>3889</u>	<u>2832</u>

CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2023.

During the year no Management Committee received any remuneration (2022 - ENIL)

During the year no Management Committee received any benefit in kind (2022 - ENIL)

During the year no Management Committee received any reimbursement of expenses (2022 - ENIL)

7 STAFF COSTS AND NUMBERS

Staff costs were as follows	2023	2022
	£	£
Charity and Mission	600	1,640

The average monthly number of employees during the year was as follows

Administrative	2023	2022
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No employee received remuneration amounting to more than £50000 in either year

8 TANGIBLE FIXED ASSETS

	Motor Vehicles	Equipment	Fixtures & Fittings	Total
	£	£	£	£
Cost				
At 1 January 2022	0	1,244	4,402	5,646
Addition in year	4,110	0	0	4,110
	<u>5,354</u>	<u>4,402</u>	<u>4,402</u>	<u>9,756</u>

Depreciation

At 1 January 2022		311	1,100	1,412
Charge for the year		1,028	1,100	1,467
At 31st December 2023		<u>1,339</u>	<u>2,201</u>	<u>2,879</u>

Net book value

At 31 December 2023	<u>£4,016</u>	<u>£2,201</u>	<u>£6,877</u>
At 1 January 2022	<u>£1,244</u>	<u>£2,201</u>	<u>£5,646</u>

9 DEBTORS

Due within one year	2023	2022
	£	£
Debtors		
Cash in hand and at bank	14,330	11,922
	<u>14,330</u>	<u>11,922</u>

CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2023.

10 CREDITORS		2023	2022
Amount falling due within one year		£	£
Bank Loan and overdrafts			
Accruals		0	0
Tax & National Insurance Contribution			
		<u>£0</u>	<u>£0</u>

11 STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resourc Expende	Carried Forward
	£	£	£	£
UNRESTRICTED FUNDS				
General Funds	46018	26774	18099	54693
General Fund 1				
Subtotal	<u>46018</u>	<u>26774</u>	<u>18099</u>	<u>54693</u>

RESTRICTED FUNDS

Restricted Funds	<u>46,018</u>	<u>26,774</u>	<u>18,099</u>	<u>54,693</u>
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SUMMARY OF FUNDS

	£	£	£	£
General Funds	46018	26774	18099	54693
Restricted Funds				
Total of Funds	<u>46018</u>	<u>26774</u>	<u>18099</u>	<u>54693</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Tangible fixed assets		6877	6877	5646
Debtors due after more than 1 year				
Current assets		14330	14330	11922
Creditors due within one year		0	0	-15497
Total		<u>£21,207</u>	<u>£21,207</u>	<u>£2,071</u>

£42,414
4093

CHURCH OF GOD UNIVERSAL
DETAILED INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 December 2023

	Fund		Fund	
	31 December		31 December	
	2023		2022	
	£		£	
INCOME				
Tithes & Offerings	26,774		23,580	
Building Fund				
Investment Income and Interest				
Community activities				
	<u>26774</u>	26774	<u>23,580</u>	26,526
LESS : EXPENDITURE				
Charity and Mission	600		1,640	
Pastor Allowance	180		-	
Property rent and rate	100		9,535	
Light & Heat	3,613		5,545	
Printing, Postage & Stationery	318		-	
Repairs & Maintenance	5,617		41,439	
Choir running expenses	0		480	
Guest speakers	370		-	
Functions	1,223		621	
Entertainment			-	
Insurance	964		3,121	
Toiletries and first aid	8		20	
Travel land subsistence	768		1,248	
Telephone & Fax	50		413	
Welfare			-	
Professional fees	0		5,545	
Audit & Accountancy fees	750		500	
Sundries			-	
Bank Charges/Mortgage			-	
Depreciation - motor vehicles			-	
Depreciation - Church equipment	1339		1,339	
Depreciation - Fixtures and fittings	2201		2,201	
TOTAL EXPENDITURE		<u>18099</u>	<u>73,648</u>	#####
NET INCOME FOR THE YEAR	£	<u>8,675</u>	£	<u>-50,068</u>
				9968

CHURCH OF GOD (UNIVERSAL)

England & Wales - Charity number 1145126

Accounts

Charity Number 1145126

**CHURCH OF GOD UNIVERSAL
(A Company Limited by Guarantee)**

MANAGEMENT COMMITTEE REPORT AND FINANCIAL STATEMENTS

For the year ended 31st December 2021

CHURCH OF GOD UNIVERSAL

Statement of Financial Activities (including Income and Expenditure Accounts)
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It is my responsibility to:

Examine the accounts (under section 43 of the Act), to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the Act), and to state whether particular matters have come to my attention.

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In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in, any material respect, the requirements: to keep accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act; have not been met; or
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Reserves policy

It is the policy of the management committee to work towards holding the minimum reserves necessary to enable the Charity to meet its commitments for a minimum period of three months.

**CHURCH OF GOD UNIVERSAL
MANAGEMENT COMMITTEE'S REPORT
For the year ended 31st December 2021.**

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- * prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).

The Management Committee have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which 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 Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities. These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The report was approved by the Management Committee on and signed on its behalf by

Mrs Gloria Grant
Secretary

**CHURCH OF GOD UNIVERSAL
ACCOUNTANTS REPORT TO THE TRUSTEES OF
CHURCH OF GOD UNIVERSAL
For the year ended 31st December 2021.**

In accordance with the instructions given to us we have prepared, without carrying out an audit the financial statements for the year ended 31st December 2021 set out on pages 7 to 16. These financial statement has been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2002) under the historical cost convention and the accounting policies set out on page 8 to 9. from the accounting records of the Charity and from information and explanation supplied to us.

- a) the accounts of the company for the year ended 31st December 2021 are in agreement with the accounting records kept by the company under section 480 of the Companies Act 2006; and
- b) having regard only to, and on the basis of, the information in those accounting records, those account have been drawn up in a manner consistent with the provisions of the Act as specified in subsection 476, so far as applicable to the company.

**Jecom & Co
Incorporated Financial Accountant
276 Monument Road
Edgbaston
Birmingham
B16 8XF**

**CHURCH OF GOD UNIVERSAL
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st December 2021.**

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES				
Donations legacies and similar incoming resources	2	29,005	29,005	46,018
		<u>29,005</u>	<u>29,005</u>	<u>46,018</u>
RESOURCES EXPENDED				
Charitable expenditure:				
Cost of activities in furtherance of the charity's objects		5822	5822	3,083
Support costs for Church Services and Resources expended on managing and administering the charity	3	12167	12167	32,558
	4	285	8659	7,467
		<u>8659</u>	<u>8659</u>	<u>7,467</u>
TOTAL RESOURCES EXPENDED	5	<u>26,933</u>	<u>26648</u>	<u>43108</u>
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR				
		2,071	2,356	2,910
TOTAL FUNDS AT 1 January 2020		<u>20,101</u>	<u>-8,885</u>	<u>-11,796</u>
TOTAL FUNDS AT 31 December 2021		<u>2,071</u>	<u>-6,529</u>	<u>-8,885</u>

The Statement of Financial Activities includes all gains and losses recognized in the year
The notes on page 10 to 15 form part of these financial statements

**CHURCH OF GOD UNIVERSAL
BALANCE Sheet
As at 31st December 2021.**

FIXED ASSETS	Note	2021 £	2020 £	
Tangible fixed assets	8	5646	1659	
CURRENT ASSETS				
Debtors	9			
Cash at Bank and in Hand		<u>11922</u>	<u>18600</u>	
		11922	18600	
CREDITORS - Amount falling due 1 year				
	10	15497	950	
NET CURRENT ASSETS		- 3,575	10972	
NET ASSETS	12	<u>2071</u>	<u>12631</u>	0
CHARITY FUNDS				
Restricted Funds	11			
Unrestricted Funds	11	<u>2071</u>	<u>12631</u>	2071
		2071	12631	

The directors have:-

- a] "For the year ending 31st December 2021 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 .
- b] The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c] The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting periods and preparation of the accounts.

**The financial statements were approved by the Directors on
And are signed on their behalf by:**

Mrs Syble Cinclar
Trustee

Mrs Gloria Grant
Secretary

The notes on pages 9 - 14 form part of these financial statements

CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2021.

1 ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2002). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP). "Accounting and Reporting by Charities" published in October 2000, applicable accounting standards and the Companies Act 2006.

1.2 Company status

The Charity is a company limited by guarantee. The members of the company are the trustees named on page 1 in the event of the Charity being wound up the liability in respect of the guarantee is limited to £1 per member of the Charity

1.3 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 purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost 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.

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in this financial statements for services donated by volunteers.

CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2021.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognized where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1.6 Cash flow

The financial statements do not include a cash flow statement because the charitable company, as a small reporting entity is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective January 2002).

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their expected useful lives on the following basis:

Motor Vehicle	-	25% Straight line
Furnitures and Fi	-	25% Straight line
Church Equipmer	-	25% Straight line

CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2021.

2 DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES	Restricted	Unrestricted	Total	Total
	Funds	Funds	Funds	Funds
	2021	2021	2021	2020
	£	£	£	£
Church Services		29,005	29,005	46018
Other Church Services				
		<u>29,005</u>	<u>29,005</u>	<u>46,018</u>

3 SUPPORT COSTS FOR Church Services AND ACTIVITIES	Restricted	Unrestricted	Total	Total
	Funds	Funds	Funds	Funds
	2021	2021	2021	2020
	£	£	£	£
Printing postage & stationary		161	161	24
Guest speakers		0	0	0
Light & Heat		2,351	2,351	2147
Bank charges		0	0	0
Choir running expenses		0	0	0
Functions		0	0	0
Toiletries and first aid		0	0	0
Entertainment		276	276	0
Insurance		2,079	2,079	2559
Welfare		0	0	0
Travel and subsistence		1,762	1,762	1120
Repairs & maintenance		5,538	5,538	269
Total	£0	<u>£12,167</u>	<u>£12,167</u>	<u>£6,119</u>

CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2021.

4 RESOURCES EXPENDED ON MANAGING AND ADMINISTERING THE CHARITY

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Sundries		0	0	5959
Audit & Accountancy fees				0
Professional fees		600	600	0
Property rent		7,310	7,310	340
Telephone		334	334	616
Depreciation - motor vehicles				0
Depreciation - office equipment		415	415	553
Depreciation - fixtures & fittings				0
Total		£8,659	£8,659	£7,467

5 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff Costs		Other Costs	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Wages and salaries	3,610	1,882	330	5,822	0
Support costs for Church Services and activities	-	-	12,167	12,167	6119
Resources expended on managing and administering the charity	-	1882	8,245	10,127	6914
Total Resources Expended	£3,610	£3,764	£20,742	£28,116	£13,033

26934

£1,182

6 NET INCOMING RESOURCES/(RESOURCES EXPENDED)

	Total	Total
	2021	2020
	£	£
This is stated after charging		
Depreciation of tangible fixed assets owned by the charity	1882	0
Audit & Accountancy fees	350	0
Professional fees	600	0
	<u>2832</u>	0

CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2021.

During the year no Management Committee received any remuneration (2020 - £NIL)
 During the year no Management Committee received any benefit in kind (2020 - £NIL)
 During the year no Management Committee received any reimbursement of expenses (2020 - £NIL)

7 STAFF COSTS AND NUMBERS

Staff costs were as follows	2021	2020
	£	£
Charity and Mission		0

The average monthly number of employees during the year was as follows

Administrative	2021	2020
----------------	------	------

No employee received remuneration amounting to more than £50000 in either year

8 TANGIBLE FIXED ASSETS

	Motor Vehicles £	Equipment £	Fixtures & Fittings £	Total £
Cost				
At 1 January 2020	0	1659	0	1659
Addition in year			5869	5,869
		1659	5869	7528
Depreciation				
At 1 January 2020		415	0	415
Charge for the year		0	1467	1,467
At 31st December 2021		415	1,467	1,882
Net book value				
At 31 December 2021	£1,244	£4,402		£5,646
At 1 January 2020	£1,659	£4,402		£1,659

9 DEBTORS

Due within one year	2021	2020
Debtors	£	£
Cash in hand and at bank	11922	18600
	11922	18600

CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2021.

10 CREDITORS	2021	2020
Amount falling due within one year	£	£
Bank Loan and overdrafts		
Accruals	15497	0
Tax & National Insurance Contribution		
	<u>£15,497</u>	<u>£0</u>

11 STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resource Expended	Carried Forward
	£	£	£	£
UNRESTRICTED FUNDS				
General Funds	37336	29005	26934	46018
General Fund 1				
Subtotal	<u>37336</u>	<u>29005</u>	<u>26934</u>	<u>46018</u>

RESTRICTED FUNDS

Restricted Funds				
	<u>37,336</u>	<u>29,005</u>	<u>26,934</u>	46018

SUMMARY OF FUNDS

	£	£	£	£
General Funds	37336	29005	26934	46018
Restricted Funds				
Total of Funds	<u>37336</u>	<u>29005</u>	<u>26934</u>	<u>46018</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Tangible fixed assets		5646	5646	1659
Debtors due after more than 1 year				
Current assets		11922	11922	11922
Creditors due within one year		-15497	-15497	-950
Total		<u>£2,071</u>	<u>£2,071</u>	<u>£12,631</u>

CHURCH OF GOD UNIVERSAL
DETAILED INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 December 2021

	Fund		Fund	
	31 December		31 December	
	2021		2020	
	£		£	
<u>INCOME</u>				
Tithes & Offerings	29,005		26,526	
Building Fund				
Investment Income and Interest				
Community activities				
	<u>29005</u>	29005	<u>26,526</u>	26,526
LESS : EXPENDITURE				
Charity and Mission	3610		2,530	
Pastor Allowance	330			
Property rent and rate	7310		340	
Light & Heat	2351		2,147	
Printing, Postage & Stationery	161		24	
Repairs & Maintenance	5538		269	
Choir running expenses				
Guest speakers				
Functions				
Entertainment	276			
Insurance	2079		2,559	
Toiletries and first aid				
Travel and subsistence	1762		1,120	
Telephone & Fax	334		616	
Welfare				
Professional fees	700		750	
Audit & Accountancy fees	600			
Sundries				
Bank Charges/Mortgage			5,959	
Depreciation - motor vehicles				
Depreciation - Church equipment	415		553	
Depreciation - Fixtures and fittings	1467			
TOTAL EXPENDITURE		<u>26934</u>		<u>16,866</u>
NET INCOME FOR THE YEAR	£	<u>2,071</u>	£	<u>9,660</u>
				9968

CHURCH OF GOD (UNIVERSAL)

England & Wales - Charity number 1145126

Accounts

Charity Number **1145126**

CHURCH OF GOD UNIVERSAL
(A Company Limited by Guarantee)

MANAGEMENT COMMITTEE REPORT AND FINANCIAL STATEMENTS

For the year ended 31st December 2020

CHURCH OF GOD UNIVERSAL

Statement of Financial Activities (including Income and Expenditure Accounts)
For the year ended 31st December 2020.

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Legal and administrative information	3
Trustee's report	4 - 5.
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes forming part of the financial statements	9 - 14.
<i>The following pages do not form part of the statutory accounts</i>	
Detailed income and expenditure account	16

**Independent Examiner's Report to the trustees of
Law Leisure & Learning
For the year ended 31st December 2020.**

I report on the accounts for the year ended 31st December 2020 which are set out on pages 7 to 16. Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the charity Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts (under section 43 of the Act), to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 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 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 undertaken 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 the matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act; 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.

J. Okundaye AFA FFTA FIAB
Jecom & Co
Incorporated Financial Accountants
276 Monument Road
Edgbaston
Birmingham
B16 8XF

CHURCH OF GOD UNIVERSAL MANAGEMENT COMMITTEE'S REPORT For the year ended 31st December 2020.

The Management Committee who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of CHURCH OF GOD UNIVERSAL (the Charity) for the year ended 31st December 2020. The Management Committee confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirement of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities issued in October 2000.

Method of appointment or election of Management Committee

The Management of the Charity is the responsibility of the Management Committee who are elected and co-opted under the terms of the Articles of Association.

Constitution policies and objectives

The Charity is registered as a charity and was set up by a Charitable Trust Deed.

The Objective of the Church is to provide Church services fund raising activities which are sensitive to the social and cultural needs of the community to meet the need of young Schools children through, recreation, trips, mentoring counselling, advice, health care needs and community safety scheme.

There have been no changes in the objectives since the last annual report.

Organizational structure and decision making

The organization of the Charity is controlled by the members of the Management Committee.

Review of activities

During the year the Charity received a total of £26,526 from Church services.
The financial results for the year are shown in the annexed accounts

Reserves policy

It is the policy of the management committee to work towards holding the minimum reserves necessary to enable the Charity to meet its commitments for a minimum period of three months.

**CHURCH OF GOD UNIVERSAL
MANAGEMENT COMMITTEE'S REPORT
For the year ended 31st December 2020.**

Management committee's responsibilities

Company and Charity law applicable to charities in England/Wales requires the Management Committee 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 the surplus or deficit of the Charity for the period.

In preparing those financial statements the Management Committee have

- * selected suitable accounting policies and applied them consistently,
- * made judgments and estimates that are reasonable and prudent,
- * stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- * prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).

The Management Committee have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which 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 Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities. These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The report was approved by the Management Committee on and signed on its behalf by

Mrs Gloria Grant
Secretary

**CHURCH OF GOD UNIVERSAL
ACCOUNTANTS REPORT TO THE TRUSTEES OF
CHURCH OF GOD UNIVERSAL
For the year ended 31st December 2020.**

In accordance with the instructions given to us we have prepared, without carrying out an audit the financial statements for the year ended 31st December 2020 set out on

pages 7 to 16. These financial statement has been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2002) under the historical cost convention and the accounting policies set out on page 8 to 9. from the accounting records of the Charity and from information and explanation supplied to us.

- a] the accounts of the company for the year ended 31st December 2020 are in agreement with the accounting records kept by the company under section 480 of the Companies Act 2006; and
- b] having regard only to, and on the basis of, the information in those accounting records, those account have been drawn up in a manner consistent with the provisions of the Act as specified in subsection 476, so far as applicable to the company.

Jecom & Co
Incorporated Financial Accountant
276 Monument Road
Edgbaston
Birmingham
B16 8XF

CHURCH OF GOD UNIVERSAL
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st December 2020.

	Restricted Funds 2020	Unrestricted Funds 2020	Total Funds 2020	Total Funds 2019
Note	£	£	£	£

INCOMING RESOURCES

Donations legacies and similar incoming resources	2	26,526	26,526	28,638
		<u>26,526</u>	<u>26,526</u>	<u>28,638</u>
RESOURCES EXPENDED				
Charitable expenditure:				
Cost of activities in furtherance of the charity's objects		3083	3083	1,275
Support costs for Church Services and e	3	£6,119	32558	22,625
Resources expended on managing and administering the charity	4	£7,467	7467	1,870
TOTAL RESOURCES EXPENDED	5	<u>16,669</u>	<u>43108</u>	<u>25771</u>
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR				
		9,857	-16,582	2,867
TOTAL FUNDS AT 1 January 2019		-11,851	-11,851	-21,128
TOTAL FUNDS AT 31 December 2020		<u>-1,994</u>	<u>-28,433</u>	<u>-18,261</u>

The Statement of Financial Activities includes all gains and losses recognized in the year
The notes on page 10 to 15 form part of these financial statements

**CHURCH OF GOD UNIVERSAL
BALANCE Sheet
As at 31st December 2020.**

FIXED ASSETS	Note	2020	2019
		£	£
Tangible fixed assets	8	1659	12973
CURRENT ASSETS			
Debtors	9		
Cash at Bank and in Hand		11922	18600

	<u>11922</u>	<u>18600</u>
CREDITORS - Amount falling due within one year	10 950	950
NET CURRENT ASSETS		10,972 17650
NET ASSETS	12 <u>12631</u>	<u>30623</u>
CHARITY FUNDS		
Restricted Funds	11	
Unrestricted Funds	11 <u>12631</u>	<u>30623</u> <u>30623</u>

The directors have:-

- a] "For the year ending 31st December 2020 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 .
- b] The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c] The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting periods and preparation of the accounts.

**The financial statements were approved by the Directors on the
And are signed on their behalf by:**

Mrs Syble Cinclar
Trustee

Mrs Gloria Grant
Secretary

The notes on pages 9 - 14 form part of these financial statements

**CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020.**

1 ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2002). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP).

"Accounting and Reporting by Charities" published in October 2000, applicable accounting standards and the Companies Act 2006.

1.2 Company status

The Charity is a company limited by guarantee. The members of the company are the trustees named on page 1 in the event of the Charity being wound up the liability in respect of the guarantee is limited to £1 per member of the Charity

1.3 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 purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost 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.

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in this financial statements for services donated by volunteers.

CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognized where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1.6 Cash flow

The financial statements do not include a cash flow statement because the charitable company, as a small reporting entity is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective January 2002).

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their expected useful lives on the following basis:

Motor Vehicle	-	25% Straight line
Furnitures and Fixtures	-	25% Straight line
Church Equipment	-	25% Straight line

CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020.

2 DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES

	Restricted	Unrestricted	Total	Total
	Funds	Funds	Funds	Funds
	2020	2020	2020	2019
	£	£	£	£
Church Services		26,526	26,526	28638
Other Church Services				
		<u>26,526</u>	<u>26,526</u>	<u>28,638</u>

3 SUPPORT COSTS FOR Church Services AND ACTIVITIES

	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £	Total Funds 2018 £
Printing postage & stationary		24	24	255
Guest speakers		0	0	0
Light & Heat		2,147	2,147	4321
Bank charges		0	0	18500
Choir running expenses		0	0	0
Functions		0	0	0
Toiletries and first aid		0	0	0
Entertainment		0	0	1252
Insurance		2,559	2,559	2033
Welfare		0	0	2480
Travel land subsistence		1,120	1,120	2072
Repairs & maintenance		269	269	1647
Total	£0	£6,119	£6,119	£32,558

CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020.

4 RESOURCES EXPENDED ON MANAGING AND ADMINISTERING THE CHARITY

	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Sundries		5,959	5,959	116
Audit & Accountancy fees				0
Professional fees		0	0	550
Property rent		340	340	1175
Telephone		616	616	316
Depreciation - motor vehicles				0
Depreciation - office equipment		553	553	692
Depreciation - fixtures & fittings				0
Total		£7,467	£7,467	£2,848

5 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff Costs	Depreciation	Other Costs	Total	Total
	2020	2020	2020	2020	2019
	£	£	£	£	£
Wages and salaries	2,530	553	0	3,083	1275
Support costs for Church Services and activities	-		6,119	6,119	0
Resources expended on managing and administering the charity	-	553	6,914	7,467	0
Total Resources Expended	£2,530	£1,106	£13,033	£16,669	£25,771

6 NET INCOMING RESOURCES/(RESOURCES EXPENDED)

	Total	Total
	2020	2019
	£	£
This is stated after charging		
Depreciation of tangible fixed assets owned by the charity	553	876
Audit & Accountancy fees	350	350
Professional fees	0	550
	903	1,211

CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020.

During the year no Management Committee received any remuneration (2019 - £NIL)

During the year no Management Committee received any benefit in kind (2019 - £NIL)

During the year no Management Committee received any reimbursement of expenses (2019 - £NIL)

7 STAFF COSTS AND NUMBERS

Staff costs were as follows	2020	2019
	£	£
Charity and Mission		0

The average monthly number of employees during the year was as follows

	2020	2019
Administrative		

No employee received remuneration amounting to more than £50000 in either year

8 TANGIBLE FIXED ASSETS

	Motor	Equipment	Fixtures &	Total
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	Vehicles £	Fittings £	£
Cost			
At 1 January 2019	2075	0	2075
Addition in year	137		137
	<u>2212</u>	<u>0</u>	<u>2212</u>
Depreciation			
At 1 January 2019	519	0	519
Charge for the year	34	0	34
At 31st December 2020	<u>553</u>	<u>0</u>	<u>553</u>
Net book value			
At 31 December 2020	£1,659		£1,659
At 1 January 2019	<u>£2,075</u>	<u>£0</u>	<u>£2,075</u>

9 DEBTORS	2020	2019
Due within one year	£	£
Debtors		
Cash in hand and at bank	11922	18600
	<u>11922</u>	<u>18600</u>

CHURCH OF GOD UNIVERSAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020.

10 CREDITORS	2020	2019
Amount falling due within one year	£	£
Bank Loan and overdrafts		
Accruals	950	950
Tax & National Insurance Contribution		
	<u>£950</u>	<u>£950</u>

11 STATEMENT OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Carried Forward £
UNRESTRICTED FUNDS				
General Funds	25716	26526	16866	37336
General Fund 1				
Subtotal	<u>25716</u>	<u>26526</u>	<u>16866</u>	<u>37336</u>

RESTRICTED FUNDS
Restricted Funds

25,716	26,526	16,866	25716
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SUMMARY OF FUNDS

	£	£	£	£
General Funds	25716	26526	16866	37336
Restricted Funds				
Total of Funds	25716	26526	16866	37336

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Tangible fixed assets		1659	1659	12973
Debtors due after more than 1 year				
Current assets		11922	11922	18600
Creditors due within one year		-950	-950	-950
Total		£12,631	£12,631	£30,623

CHURCH OF GOD UNIVERSAL

DETAILED INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2020

	Fund 31 December 2020 £	Fund 31 December 2019 £
INCOME		
Tithes & Offerings	26,526	28,368
Building Fund		
Investment Income and Interest		
Community activities		
	26526	28,368
LESS : EXPENDITURE		
Charity and Mission	2530	-
Pastor Allowance		760
Property rent and rate	340	1,175
Light & Heat	2147	4,321
Printing, Postage & Stationery	24	255
Repairs & Maintenance	269	1,647
Choir running expenses		-
Guest speakers		-
Functions		-

Entertainment		1,252
Insurance	2559	2,033
Toiletries and first aid		-
Travel and subsistence	1120	2,072
Telephone & Fax	616	316
Welfare		2,480
Professional fees	750	1,170
Audit & Accountancy fees		550
Sundries		116
Bank Charges/Mortgage	5959	18,500
Depreciation - motor vehicles		-
Depreciation - Church equipment	553	692
Depreciation - Fixtures and fittings		-
TOTAL EXPENDITURE	16866	- 37,336
NET INCOME FOR THE YEAR	£ <u>9,660</u>	£ - <u>8,968</u>