

ASSEMBLY OF THE LIVING YAHWEH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

CHARITY NUMBER: 1160860

ASSEMBLY OF THE LIVING YAHWEH
23 NORTHWOOD COURT
RINGLAND CLOSE
HANLEY
STOKE –ON-TRENT
ST1 2NZ

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ASSEMBLY OF THE LIVING YAHWEH

TRUSTEES' REPORT YEAR ENDED 31ST DECEMBER 2021

The trustees are pleased to present their report for the year ended 31st December 2021 for the charity, Assembly of the Living Yahweh with charity number 1160860.

The Trustees of the charity are: Pastor Godwin Arikibe
Ms Felicia Adza
Karleen Chichura - Nabintu

The principal address of the charity is : 23 Northwood court
Stoke-on-Trent
ST1 2NZ

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a CIO – Foundation Constitution registered 12th March 2015. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

The organisation continues to produce and print tracts and booklets for Yahweh's education and evangelism during the year in which individuals around the community were positively affected. This has produced good results in reaching and helping members of the community. The organisation continues to hold its weekly church services that brought great emotional and spiritual support to members of the community. The organisation supported mission work in Burundi during the year.

FINANCIAL REVIEW

The income of the charity is above £14,000. This is a higher amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the rent of its building that it uses for worship services.

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RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 4th January 2022 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

ASSEMBLY OF THE LIVING YAHWEH

I report on the accounts of the church for the year ended 31st December 2021 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

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 aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: orto which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PM.Dip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles Road
Mitcham
Surrey
CR4 3FH

ASSEMBLY OF THE LIVING YAHWEH

ACCOUNTS FOR THE YEAR ENDED 31st December 2021

1 Receipts & Payments Account (General Purpose Fund)

Income Receipts	£/ 2021	£/2020
Tithes and Offerings	12377	10609
Interest	0	3
Other Income	1799	0
Total Receipts	14176	10612
Direct Charitable Expenditure		
Mission	300	2761
Refreshments	211	225
Office Rent	0	1251
Hire of Hall	3850	1415
Telephone & Internet	325	55
Admin	0	877
Transport	406	548
Welfare	400	65
Stationary	282	232
Consultancy fees	0	240
Professional fees	252	0
Printing & Bibles	396	181
Light & Heat	765	461
Software	240	0
	7427	8311
Other Expenditure		
Equipment	76	899
Sundry	50	459
Supplies	301	0
Insurance	0	180
	427	1538
Total Payments	7854	9849
Net Receipts/(Payments) for the year	6322	763
Cash Funds brought forward	12261	11498
Cash Funds at the end of the year	18583	12261

ASSEMBLY OF THE LIVING YAHWEH

2 Statements of Assets and Liabilities at 31st December 2021

Monetary Assets

Cash Funds

Unrestricted Funds

£/2021

£/2020

£

£

Cash at hand and in bank

18583

12261

Total Cash Funds

18583

12261

Assets Retained for the

Charity's Own use

Non-monetary Assets and Liabilities

Musical Instruments

40

50

Equipments

290

289

Fixtures & Fittings

40

50

370

389

Liabilities

Bookkeeping

250

240

NET ASSETS

18703

12410

These accounts were approved by the trustees and signed on their behalf by:

Pastor Godwin Arikibe

ASSEMBLY OF THE LIVING YAHWEH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2021

ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the receipts and payments basis with all revenue and expenses shown on a cash basis. Non-monetary assets are shown at estimates of the value at the end of the year.

Funds

The CIO has a general unrestricted fund that receives voluntary donations from attendants at the services.

The CIO has no outstanding guarantees to third parties no any debts secured on the asstes of the CIO

Public Benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for public benefit. Details of how this is achieved are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Depreciation

Depreciation on equipment is calculated at 20% reducing balance method