

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
Cedar Church**

PK Accountancy & Business Services Limited
2 Bentons Court
Kidderminster
Worcestershire
DY11 6YY

Cedar Church

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for the Year Ended 31 August 2021**

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Cedar Church

Report of the Trustees for the Year Ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. The proclamation and furtherance of the Gospel of God concerning His Son Jesus Christ Our Lord and the preaching and teaching of the Christian Faith throughout the Birmingham area and elsewhere.
2. The furtherance of the Christian work of Cedar Church in Birmingham being that of the believers holding the doctrines of belief set forth in the Schedule to the Declaration of Trust.
Details of this doctrinal basis of belief are as follows: -
 - a) The divine inspiration and infallibility of Holy Scripture (the Bible) as originally given and its supreme authority in all matters of faith and conduct.
 - b) The unity of the Father, the Son and the Holy Spirit in the Godhead.
 - c) The universal sinfulness and guilt of human nature since the fall rendering man subject to God's wrath and condemnation.
 - d) Redemption for the guilt penalty and power of sin only through the sacrificial death (as our representative and substitute) of Jesus Christ, the incarnate Son of God.
 - e) The resurrection of Jesus Christ from the dead.
 - f) The necessity of the work of the Holy Spirit to make the death of Christ effective to the individual sinner, granting them repentance towards God and faith in Jesus Christ.
 - g) The indwelling and work of the Holy Spirit in the believer.
 - h) The expectation of the personal return of the Lord Jesus Christ
3. The relief of human suffering and poverty consequent upon one effect of personal, local, national or international disaster.

Policies to achieve objectives and aims

The policies of the church are formulated to facilitate the establishment of a local church which acts as a positive influence on the local community and which seeks to be a benefit to other local churches, both nationally and internationally, in their efforts to spread the gospel of Jesus Christ. We have decided that reaching this goal is the best way to ensure the achievement of the above stated objectives/aims. The policies below are designed to assist the church in fulfilling its perceived role.

- 1) The development of a Children and Youth Programme
- 2) The expansion of relationships with churches nationally and internationally
- 3) The financial support of both individuals and religious organisations
- 4) The facilitation of Community Outreach Opportunities

Review of activities

During the year the Church continued the preaching and teaching of the Christian Faith.

The trustees are satisfied that all activities undertaken on behalf of the Church are in accordance with the governing document and are in keeping with the aims of the charity. There were no significant changes during the year.

The Church is indebted to the volunteers that make contributions to the running of events and raising funds.

Cedar Church

Report of the Trustees for the Year Ended 31 August 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities (before the COVID-19 pandemic)

Children and youth programme: -

Every Wednesday morning, the church runs a parent and toddler group, 'Babies into Books', that caters for preschool children in the community. A Youth group called 'Dream Young Dream Big' that is aimed at 7 - 13 year olds runs on Saturday evenings. In addition, the church facilitates two Sunday School groups every Sunday morning during the service covering an age range of 4 - 11, with crèche facilities available for younger children and babies. Revelation, which is held on average once a month, is a gathering of young adults (from 14 years of age) and focuses on addressing issues appropriate to that age group. These groups are classed as high priority with a high degree of commitment from those involved in their operation seeing this work as a vital investment in the future adults and leaders of community and country. Their purpose is to provide a safe, inspiring environment where young people can find genuine purpose, friendship and encouragement to be productive in their lives and have positive fun along the way. This particular aspect of the church's work is currently predominantly run by the minister and his wife and a small team of volunteers. These groups allow the church to engage in community through various outward-looking initiatives throughout the year such as Easter & Christmas events, including a community carols event called 'Singstanding' with West Midlands Mayor, Andy Street, reading challenges, memory book creation, birthday parties, a group for Seniors, and so on.

Church relationships: -

Cedar Church was birthed out of a relationship with Ministers Fellowship Global (MFG). MFG is a non-denominational charitable organisation based on genuine relationships. MFG focuses on supporting ministers and leaders as part of a worldwide family of churches, providing, amongst other things, accountability without control. Cedar Church has received support from the MFG family in various ways ranging from physical visits, practical gifts and efforts, to moral and spiritual wisdom, advice and encouragement. This has not only strengthened relationships within the church, but has connected the members to a wider family of churches. This has provided the opportunity to give something back to other churches by way of hosting and facilitating ministry days for church leaders.

Financial support: -

The church's policy is that support is generally only given to recipients who are known to us, thereby ensuring, as much as possible, that the money is well spent. Financial gifts to individuals and religious organisations like MFG have been carefully considered and reflective of the heart of the church to be as charitable as possible in line with Cedar Church's objectives and aims.

Community outreach opportunities:-

Community outreach events and opportunities are classed as high priority with a high degree of commitment from all those involved. Not only do they provide a variety of positive bridges between the community and the church, introducing the church to the wider society, but they also provide a wonderful opportunity for people to serve others and encourage social interaction and community cohesion. In this period, Cedar Church has opened up the doors of the church, for example, for special services, including planning for funerals and weddings; discussion groups like Tuesday morning Hot Topic; community activities; musical programmes including the publishing of original material and new songs; life skills; community clothes giveaways; playgroup activities; children's parties; local Pastors Days; student and youth gatherings; internship experience opportunities for visiting groups; other community outreach events with fun activities; etc.

Achievements & performance

Cedar Church continues to aim to be a positive influence locally, nationally and internationally as it works to fulfil its objectives and aims spiritually, socially and practically with the maintenance and upkeep of the various programmes and premises.

Cedar Church

Report of the Trustees for the Year Ended 31 August 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities (During the COVID-19 pandemic)

Covid Champions

Cedar Church continued community outreach work to support people facing an uncertain time in the second year of the pandemic.

As Covid Champions, the church provided information and assistance to local families. When in-person meeting restrictions were lifted, socially distanced face-to-face gatherings and activities resumed from September 2020. Additional safety measures, such as antiviral cleaning and preregistration for church attendance, were implemented. Services were also streamed online for those unable to meet in person. Furthermore, the building was used as a hub for other local community initiatives.

Cedar Food & Essentials Bank

This was first established in March 2020 to provide emergency support during the COVID-19 pandemic for vulnerable households in the local community. It initially operated through the University Hospitals Birmingham NHS Foundation Trust, supporting approximately 400-500 NHS staff across five major hospitals. In October 2020, an additional fridge/freezer was purchased so that fresh/frozen goods could be stored safely. In November 2020, donations were made by local businesses, residents, and church members for distribution to local families at Christmas. Christmas Hampers were given out to at least 100 families on 22/12/20.

Community Involvement, Social Support, Mental Health and Media Coverage

In April 2021, church activities were featured by Pam Rhodes on Premier Radio's Easter Programme. In June 2021, Cedar Church was featured again by Pam Rhodes on her Sunday Night Live radio programme, bringing a Message of Hope following the tragic death of a young man in the community. In August 2020, we also produced a video, Enjoy Keeping Safe, which was requested by the local council. Their intention was to partner with local organisations like Cedar Church to ensure community safety whilst coming out of national restrictions imposed during lockdown. In October 2020, the Cedar Church App with links to activities, online services, media, community events, contact details, and more was launched. The app is constantly updated and is a useful resource for both church members and the local community. Also in October 2020, Cedar Church created a new website called cedarhope.com to help local people find local jobs and opportunities with local businesses. This was featured in the October newsletters of The Voice Online and the West Midlands Combined Authority. The project was also featured on the BBC Radio WM Sunday Breakfast Show on 01/11/2020. On 12/11/2020, a Christmas CD featuring an original song '2U+U' was featured on the BBC Radio WM Henry Liston Show. Cedar Church also featured on the Premier Radio Digital Celebration which premiered on 14/11/2020. December 2020 saw the installation of two large LED screens on the front of the building. These are clearly visible from the footpath and to passing traffic. The screens have been used to advertise church events and activities, to display words for outdoor carol services, details about the Hope Again website, covid related advice and updates, etc. Throughout the year, Cedar Church has continued to support the local community. This has included activities as diverse as restarting several socially distanced face-to-face meetings at the church building, a virtual on-line Fireworks Party for Bonfire Night, a digital Nativity Service and an outdoor Carol Service to launch Hope Again.

Hope Again

This website, also accessible from the Cedar Church App, was launched in October 2020 and continues to be a useful tool for local people in the West Midlands area looking for work, training and other opportunities. It is a digital noticeboard for people to advertise, invest, train, hire and find jobs and mentors as featured in the articles linked directly below. It includes some partnership working with local businesses and other notable organisations including, amongst others, West Midlands Combined Authority, Commonwealth Games 2022, HS2 and the NHS.

FINANCIAL REVIEW

Principal funding sources

The Church raises most of the funds it needs to carry on its activities from within its own membership and congregation. The Church is also heavily dependent on its membership and congregation working as volunteers in all aspects of the Church's activities, many of which run with little or no impact on the Church's expenditure but nevertheless contribute substantially to the achievement of the Church's objectives.

Cedar Church

Report of the Trustees for the Year Ended 31 August 2021

FINANCIAL REVIEW

Financial review of the year

Although the year saw a general improvement in the overall UK economy, it would appear that the general church sector continued to face some difficult challenges with regards to resources due to number of factors. However, the trustees continue to be confident that the church's cash flow is such that it is able to meet its short term and medium term commitments.

Reserves policy

The Trustees do not have a formal reserves policy, but income from Offerings and Donations are received on a weekly and monthly cash basis with the intention and hope that this will sufficiently meet the day to day running cost of the charity.

PLANS FOR FUTURE PERIOD

Future plans are basically 'more of the same'. There is, of course, the need to be financially prudent given the level of income and resources and our current financial commitments. On the other hand, however, it would be short-sighted to cut back on our core activities as it is these that have raised the church out of the ashes as we aim to take the 'good news' far and wide.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust dated 29th July 2015, and constitutes an unincorporated charity.

Structure and management

Overall responsibility for the church lies with the trustees of whom there are four including the Minister who along with his wife are responsible for overseeing the church. These two entities, trustees and Minister and Minister's Wife, while being two distinct groups, have a common goal between them and are responsible for the formulating and implementation of policies designed to further the objectives of the church. The power for the appointment or removal of trustees lies with the Trustees themselves.

Policies & procedures adapted for the introduction and training of new trustees

New trustees are trained very much 'on the job' initially by close supervision and personal input from credible sources with the relevant practical experience. All work undertaken, especially by new trustees, is closely monitored with regular reporting back to the chairman of the Trust.

Method adapted for the recruitment and appointment of new trustees

New church trustees have been selected by the founding trustees from within the church's membership. The criteria for choosing trustees are their commitment to the church and the usefulness to the church of their professional expertise.

Risk management

The trustees have considered the major risks to which the charity is exposed, in particular those relating to the operations and finances, and are satisfied that systems are in place to mitigate their exposure to these.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1163570

Principal address

Lambeth Road
Kingstanding
Birmingham
West Midlands
B44 9NR

Cedar Church

**Report of the Trustees
for the Year Ended 31 August 2021**

Trustees

Mr ANDREW KISUMBA CHAIRMAN & SECRETARY
Mr CHRISTOPHER GREAVES
Mr TREVOR JAMES LEE
Mr LUKE GREAVES

Independent Examiner

PK Accountancy & Business Services Limited
2 Bentons Court
Kidderminster
Worcestershire
DY11 6YY

Solicitors

Croftons Solicitors LLP
The Lexicon
10-12 Mount Street
Manchester
M2 5FA

Bankers

Barclays
Tamworth

Approved by order of the board of trustees on 28 June 2022 and signed on its behalf by:



Mr ANDREW KISUMBA - Trustee

**Independent Examiner's Report to the Trustees of
Cedar Church**

Independent examiner's report to the trustees of Cedar Church

I report to the charity trustees on my examination of the accounts of Cedar Church (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the 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.

PK Accountancy + Business Services Limited

Peter Killey
PK Accountancy & Business Services Limited
2 Bentons Court
Kidderminster
Worcestershire
DY11 6YY

28 June 2022

Cedar Church

**Statement of Financial Activities
for the Year Ended 31 August 2021**

	Notes	31.8.21 Unrestricted fund £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		102,657	105,804
EXPENDITURE ON			
Raising funds		84,577	87,859
NET INCOME		<u>18,080</u>	<u>17,945</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		64,790	46,845
TOTAL FUNDS CARRIED FORWARD		<u><u>82,870</u></u>	<u><u>64,790</u></u>


The notes form part of these financial statements

Cedar Church

**Balance Sheet
31 August 2021**

		31.8.21 Unrestricted fund £	31.8.20 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	20,259	5,306
CURRENT ASSETS			
Debtors	6	15,220	21,767
Cash at bank and in hand		48,782	39,111
		<u>64,002</u>	<u>60,878</u>
CREDITORS			
Amounts falling due within one year	7	(1,391)	(1,394)
NET CURRENT ASSETS		<u>62,611</u>	<u>59,484</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		82,870	64,790
NET ASSETS		<u>82,870</u>	<u>64,790</u>
FUNDS	8		
Unrestricted funds		82,870	64,790
TOTAL FUNDS		<u>82,870</u>	<u>64,790</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2022 and were signed on its behalf by:



Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 August 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

General fund

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Volunteer help

The value of voluntary help received is not included in the accounts but is described in the trustees' annual report.

Cedar Church

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

3. STAFF COSTS

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

	31.8.21	31.8.20
Minister	1	1
Administrator	1	1
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	105,804
EXPENDITURE ON	
Raising funds	87,859
NET INCOME	<u>17,945</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	46,845
TOTAL FUNDS CARRIED FORWARD	<u><u>64,790</u></u>

Cedar Church

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 September 2020	4,390	2,195	3,462	3,683	13,730
Additions	-	-	650	17,381	18,031
	<u>4,390</u>	<u>2,195</u>	<u>4,112</u>	<u>21,064</u>	<u>31,761</u>
DEPRECIATION					
At 1 September 2020	2,005	2,195	1,903	2,321	8,424
Charge for year	439	-	659	1,980	3,078
	<u>2,444</u>	<u>2,195</u>	<u>2,562</u>	<u>4,301</u>	<u>11,502</u>
NET BOOK VALUE					
At 31 August 2021	<u>1,946</u>	<u>-</u>	<u>1,550</u>	<u>16,763</u>	<u>20,259</u>
At 31 August 2020	<u>2,385</u>	<u>-</u>	<u>1,559</u>	<u>1,362</u>	<u>5,306</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Other debtors	<u>15,220</u>	<u>21,767</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Trade creditors	(1)	1
Other creditors	<u>1,392</u>	<u>1,393</u>
	<u>1,391</u>	<u>1,394</u>

8. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	64,790	18,080	82,870
	<u>64,790</u>	<u>18,080</u>	<u>82,870</u>
TOTAL FUNDS	<u>64,790</u>	<u>18,080</u>	<u>82,870</u>

Cedar Church

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,657	(84,577)	18,080
TOTAL FUNDS	<u>102,657</u>	<u>(84,577)</u>	<u>18,080</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	46,845	17,945	64,790
TOTAL FUNDS	<u>46,845</u>	<u>17,945</u>	<u>64,790</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,804	(87,859)	17,945
TOTAL FUNDS	<u>105,804</u>	<u>(87,859)</u>	<u>17,945</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	46,845	36,025	82,870
TOTAL FUNDS	<u>46,845</u>	<u>36,025</u>	<u>82,870</u>

Cedar Church

Notes to the Financial Statements - continued for the Year Ended 31 August 2021

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months continued net movement in funds, included in the above, are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,461	(172,436)	36,025
TOTAL FUNDS	<u>208,461</u>	<u>(172,436)</u>	<u>36,025</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

Cedar Church

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2021**

	31.8.21 £	31.8.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	36,196	30,572
Tithes	32,658	27,241
Offerings	13,267	22,294
Community outreach events	-	5
Miscellaneous	20,535	25,692
	<u>102,657</u>	<u>105,804</u>
Total incoming resources	102,657	105,804
EXPENDITURE		
Raising donations and legacies		
Wages	45,176	45,508
Social security	34	943
Rates and water	35	83
Insurance	1,667	1,899
Light and heat	5,721	3,775
Telephone	485	475
Internet	923	435
Gifts	2,187	5,160
Equipment	1,548	1,499
MFG	275	5,315
Community outreach events	3,005	1,693
Hospitality	1,119	1,774
Maintenance	1,252	685
Misc.	185	2,958
Travel	-	452
Marketing	10,720	8,311
Software costs	1,337	1,026
Legal & professional	2,647	716
Office supplies	133	439
Honorarium	2,550	2,735
Bad debts	500	-
Improvements to property	439	439
Fixtures and fittings	659	668
Computer equipment	1,980	871
	<u>84,577</u>	<u>87,859</u>
Total resources expended	84,577	87,859
Net income	<u><u>18,080</u></u>	<u><u>17,945</u></u>

This page does not form part of the statutory financial statements