

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2023  
for  
Cedar Church**

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

**Cedar Church**

**Contents of the Financial Statements  
for the Year Ended 31 August 2023**

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## **Cedar Church**

### **Report of the Trustees for the Year Ended 31 August 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. 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 2023**

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#### **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 - 11 year olds runs on Saturday evenings as well as a group called 'Get Involved' aimed at 12 - 17 year olds. 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 18 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', 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 other independent churches to provide ministerial support and accountability without control. Cedar Church has received support 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 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 2023**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Cedar Impact Series**

One of the objects of our charity from our Trust Deed is: "The relief of human suffering and poverty consequent upon one effect of personal, local, national or international disaster." The global pandemic brought this to the fore much more than in previous years. Currently, the biggest issue in our area is that of loneliness. This is over and above the cost-of-living crisis. As such we put together a Cedar Impact Series starting in 2023 to help alleviate this by providing a warm and welcoming atmosphere with an opportunity for people to meet others, whilst providing something that is good for the soul and general wellbeing, music and song. The benefits of singing are well known, scientifically backed and widely recommended by health experts. In so doing, we want to also provide an opportunity for up-and-coming musicians and artists to hone their craft and earn something in the process even as they introduce new genres of music to our community that would otherwise necessitate a journey into the city centre and all the challenges and expense that would entail. We put on the very first event for free to test the waters, but subsequently we have been charging a modest fee of £5 per head with 16s and under free to make it accessible for families. Here is a summary of the evenings we had in this period:

##### January 2023 -

Cedar Impact Series 1 - A Candlelight Concert with Deputy Lieutenant Elizabeth Foster, Kingsland School Representatives, Anvil Chorus & Father Calvin Robinson celebrating the Christian roots of British Values.

##### March 2023 -

This evening featured the National Anthem soloist from the Birmingham 2022 Commonwealth Games, Samantha Oxborough and her accompanist Kris Chase-Byrne, with special guest, West Midlands Mayor, Andy Street.

##### April 2023 -

The third evening featured the Saorsa Quartet and a special rendition of the National Anthem. Mezzo Soprano Samantha Oxborough, who was the last person to sing the National Anthem for the late Queen at the opening ceremony of the Birmingham 2022 Commonwealth Games, became the first person in 2023 to sing the National Anthem, ahead of the Coronation of King Charles III, in Kingstanding, where Charles I is believed to have stood in October 1642.

##### May 2023 -

We had a Ceilidh on this evening with folk band Juniper who comprised of five musicians and a caller.

##### **General Church Services & Other Community Events**

Cedar Church is a Bible-based church established in September 2014. Our heart is to reach all generations and communities in the city of Birmingham and beyond with the joyful message of hope for each individual soul. We actively believe the evidence that shows how eternal hope begins with the acceptance of God's unconditional love and forgiveness through His Son Jesus Christ. From our first service on 14th September 2014, where two individuals made the life-changing decision to embrace the Gospel truth of the Lord Jesus Christ and commit to personally follow Him and live in obedience to His Word and our first baptism that November (the first in the building for a couple of years prior to that), we have witnessed close to a hundred people make similar decisions to follow Christ with nearly fifty choosing to openly declare their faith by way of water baptism. It is difficult to adequately state and document the far reaching effects of those personal encounters, but what is clear is that the outcome of the lives of those who embark on that new life journey not only positively transforms the lives of the individuals involved, but their influence for the betterment of their families and communities is clearly evident as they are enabled to make better choices and aim towards maximising their opportunities in life and their potential for good. Through weekly services and other midweek activities and programmes, there is plenty of opportunity to get involved in all kinds of community outreach efforts and church work covering discipleship, parents, infants, toddlers, youth, teenagers, young adults, marriage, seniors, nations, missions, worship, music, schools, careers and more. Over the years it is difficult to calculate the actual cost of all the blood, sweat, tears, work and money that has been poured into the community and the premises, however, the continued progress of seeing the church's aims and objectives fulfilled is inspiring and makes it all worthwhile as testified below:

## Cedar Church

### Report of the Trustees for the Year Ended 31 August 2023

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#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

##### Community Involvement, Social Support and Mental Health

Throughout the year, Cedar Church has continued to support the local community. This has included activities as diverse as organised litter picking in the local area by church members; restarting several face-to-face groups at the church building for young people, from toddlers to teenagers to young adults; an evening of fireworks; an outdoor Carol Service and a Nativity service featuring children from the local community.

##### Cedar Church Community App - Radio Interview: <https://youtu.be/0kzgZotxAuc>

A Cedar Church Community App which was developed during the pandemic as a means of connecting with church members and the wider community, has continued to be a valuable tool to aid communication. It provides information for church members and the wider community via various sections including Hope Again (as detailed below), the latest public notices, health updates, etc. The app is free to download on the major digital platforms.

Apple App Store - <https://apps.apple.com/gb/app/cedar-church-birmingham/id1534036713>

Google Play - [https://play.google.com/store/apps/details?id=com.subsplashconsulting.s\\_F2Q5CR&hl=en\\_US&gl=GB](https://play.google.com/store/apps/details?id=com.subsplashconsulting.s_F2Q5CR&hl=en_US&gl=GB)

##### 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.

##### BSL Project - Birmingham Commonwealth Games Cultural Festival - [www.yourloveliftsmeup.com](http://www.yourloveliftsmeup.com)

In September 2021, Cedar Church was awarded funding for a project connected with the Birmingham 2022 Cultural Festival, a six-month celebration of creativity surrounding the Commonwealth games. A British Sign Language (BSL) Community Chorus entitled Your Love Lifts Me Up was launched. This production involves over 150 different people from the West Midlands and the Commonwealth, featuring children from Longwill School - Birmingham's only school for deaf children - and includes a brand new verse specially written and signed in BSL and interpreted into English. The BSL project continued in September 2022 with a release of a review of the Your Love Lifts Me Up journey and the long awaited DocuFilm. A Creative City Celebration Event was held on Thursday 6 October, 6-9pm in the Banqueting Suite, Birmingham Council House, Victoria Square, Birmingham, B1 1BB to celebrate over 100 incredible Creative City Projects that were a vital part of Birmingham 2022 Festival. Co-Hosted by Birmingham City Council and Birmingham 2022 Festival, entertainment ran throughout the course of the evening including Break Mission, Cedar Church, Culture Spectrum and Friction Arts to mark the culmination of the Creative City programme. As a massive 'Thank You' to all involved in the 'Your love lifts me up!' project, a Celebrating Communities Award was received at a reception held in the Banqueting Suite at the Council House, Victoria Square, Birmingham on Thursday 10th November 2022. In addition, since their involvement with the BSL Community Chorus (Your Love Lifts Me Up), Longwill School for Deaf Children, who were at the heart of the project, received their most recent OFSTED (government school inspection) report in January 2023 and overall were deemed to be Outstanding! The project continues to feature on their website. An official CWG 2022 book entitled 'Birmingham 2022 Our Story'. It is a memorable collection of images from last Summer and mentions the BSL Community Chorus (Your Love Lifts Me Up) project on page 81. On Thursday 30th March, 7:30pm Mezzo-Soprano Samantha Oxborough who sang the National Anthem for the start of the Birmingham 2022 Commonwealth Games was in concert at Cedar Church's building in Kingstanding. Samantha was the last person to sing the anthem solo for the Late Queen Elizabeth II. All recaps can be found on the official website [www.yourloveliftsmeup.com](http://www.yourloveliftsmeup.com).

##### Babies into Books (BiB) Music Month

From 25th January to 15th February 2023, a final year cellist at Royal Birmingham Conservatoire (RBC) proposed a Music Month programme for her Final Project. Her vision was to introduce 'forgotten' communities (like those in Kingstanding) to the quality benefits of classical chamber music and other genres in their local area. Thus she arranged sessions over four weeks to include folk, string quartet, piano trio and jazz music. This included: Session 1 (folk) and Session 2 (string quartet) and Session 3 (a Teddy Bear Picnic with a Piano Trio), and Session 4 (jazz).

## **Cedar Church**

### **Report of the Trustees for the Year Ended 31 August 2023**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Personal Testimony**

"When Phil and I came back to Cedar Church in 2016, I said to Andrew and Sarah, 'I want God back in my life! I am spiritually dry and physically dry.' We came back to church that Sunday and the first song was 'When The Saints Go Marching In'. It took a while, but I could feel God's presence in Cedar Church and things began to happen. God was with us. He heard our cry for help. My children came back to church. Three of my grandchildren got baptised. We kept praying that God would bring my daughter, who was bringing up six children on her own, a partner and God did! They got married at Cedar Church and her husband got baptised. My son and his wife were baptised and married at Cedar Church. My husband, Phil, retired from work at the age of 66. We didn't know how we were going to cope. We just kept trusting God. Then one day we had a letter come through from the pension. Phil had a private pension that he forgot he had. In the time that we have been back at Cedar Church God has done amazing things in our lives and is still blessing us now. Phil is now a caretaker at the church and on occasion he speaks to the congregation. I lead and supervise a community play and stay toddler group at church called Babies Into Books and serve in other ways too. I am so thankful to my God and to Cedar Church. Our God is always faithful and keeps his promises." (Vicky, aged 60+)

#### **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.

##### **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 and day to day running of 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.

## **Cedar Church**

### **Report of the Trustees for the Year Ended 31 August 2023**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **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

##### **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 25 June 2024 and signed on its behalf by:



Mr ANDREW KISUMBA - Trustee



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

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**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 2023.

**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

25 June 2024

**Cedar Church**

**Statement of Financial Activities  
for the Year Ended 31 August 2023**

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		77,503	135,530
<b>EXPENDITURE ON</b>			
Raising funds		111,635	107,687
<b>NET INCOME/(EXPENDITURE)</b>		(34,132)	27,843
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		110,713	82,870
<b>TOTAL FUNDS CARRIED FORWARD</b>		76,581	110,713

The notes form part of these financial statements

**Cedar Church**

**Balance Sheet  
31 August 2023**

		31.8.23 Unrestricted fund £	31.8.22 Total funds £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	5	16,691	18,425
<b>CURRENT ASSETS</b>			
Debtors	6	11,240	15,769
Cash at bank and in hand		50,062	77,960
		<u>61,302</u>	<u>93,729</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(1,412)	(1,441)
		<u>59,890</u>	<u>92,288</u>
<b>NET CURRENT ASSETS</b>			
		<u>76,581</u>	<u>110,713</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>76,581</u>	<u>110,713</u>
<b>NET ASSETS</b>			
		<u>76,581</u>	<u>110,713</u>
<b>FUNDS</b>	8		
Unrestricted funds		76,581	110,713
<b>TOTAL FUNDS</b>		<u>76,581</u>	<u>110,713</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2024 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 2023

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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 2023**

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**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**3. STAFF COSTS**

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

	31.8.23	31.8.22
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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	135,530
<b>EXPENDITURE ON</b>	
Raising funds	107,687
<b>NET INCOME</b>	27,843
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	82,870
<b>TOTAL FUNDS CARRIED FORWARD</b>	110,713

**Cedar Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023**

**5. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 September 2022	4,390	2,195	4,112	23,188	33,885
Additions	1,980	-	-	-	1,980
	<u>6,370</u>	<u>2,195</u>	<u>4,112</u>	<u>23,188</u>	<u>35,865</u>
<b>DEPRECIATION</b>					
At 1 September 2022	2,883	2,195	3,235	7,147	15,460
Charge for year	571	-	546	2,597	3,714
	<u>3,454</u>	<u>2,195</u>	<u>3,781</u>	<u>9,744</u>	<u>19,174</u>
<b>NET BOOK VALUE</b>					
At 31 August 2023	<u>2,916</u>	<u>-</u>	<u>331</u>	<u>13,444</u>	<u>16,691</u>
At 31 August 2022	<u>1,507</u>	<u>-</u>	<u>877</u>	<u>16,041</u>	<u>18,425</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.23	31.8.22
	£	£
Other debtors	<u>11,240</u>	<u>15,769</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.23	31.8.22
	£	£
Other creditors	<u>1,412</u>	<u>1,441</u>

**8. MOVEMENT IN FUNDS**

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	110,713	(34,132)	76,581
	<u>110,713</u>	<u>(34,132)</u>	<u>76,581</u>
<b>TOTAL FUNDS</b>	<u>110,713</u>	<u>(34,132)</u>	<u>76,581</u>

**Cedar Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023**

**8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	77,503	(111,635)	(34,132)
<b>TOTAL FUNDS</b>	<u>77,503</u>	<u>(111,635)</u>	<u>(34,132)</u>

**Comparatives for movement in funds**

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	82,870	27,843	110,713
<b>TOTAL FUNDS</b>	<u>82,870</u>	<u>27,843</u>	<u>110,713</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	135,530	(107,687)	27,843
<b>TOTAL FUNDS</b>	<u>135,530</u>	<u>(107,687)</u>	<u>27,843</u>

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	82,870	(6,289)	76,581
<b>TOTAL FUNDS</b>	<u>82,870</u>	<u>(6,289)</u>	<u>76,581</u>

**Cedar Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023**

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**8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	213,033	(219,322)	(6,289)
<b>TOTAL FUNDS</b>	<u>213,033</u>	<u>(219,322)</u>	<u>(6,289)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2023.



**Cedar Church**

**Detailed Statement of Financial Activities  
for the Year Ended 31 August 2023**

	31.8.23 £	31.8.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	(3)
Donations	24,525	41,986
Grants	6,913	30,963
Tithes	25,511	30,608
Offerings	4,042	4,346
Other income	16,112	27,630
Room hire	400	-
	<u>77,503</u>	<u>135,530</u>
<b>Total incoming resources</b>	77,503	135,530
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	49,058	46,658
Social security	-	27
Rates and water	167	95
Insurance	2,237	2,236
Light and heat	14,207	5,957
Telephone	487	487
Internet	539	871
Gifts	4,181	1,389
Equipment	2,935	2,818
Community outreach events	4,400	28,771
Hospitality	4,048	2,292
Maintenance	2,370	319
Misc.	4,654	2,717
Travel	1,300	81
Cost of sales-Goods	8	109
Marketing	1,885	880
Software costs	1,654	1,627
Legal & professional	787	3,163
Office supplies	614	369
Honorarium	3,000	250
Credit card & bank charges	163	-
Media expenses	1,947	2,613
Training expense	7,280	-
Improvements to property	571	439
Fixtures and fittings	546	672
Computer equipment	2,597	2,847
	<u>111,635</u>	<u>107,687</u>
<b>Total resources expended</b>	111,635	107,687
<b>Net (expenditure)/income</b>	<u>(34,132)</u>	<u>27,843</u>

This page does not form part of the statutory financial statements