

# THE CONGREGATION OF YAHWEH

England & Wales · Charity number 245132

## Details

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|             |                                                           |
|-------------|-----------------------------------------------------------|
| Other names | THE OLIVE TREE BOOK SHOP-THE CY SERVICES COVENANT COLLEGE |
| Status      | Registered                                                |
| Legal form  | Other                                                     |
| Registered  | 1964-04-14                                                |
| Register    | <a href="#">View on the Charity Commission register</a>   |

## Contact

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**Address** Congregation of Yahweh  
27a Carlton Road  
Nottingham  
NG3 2DG

**Phone** 01158378083

**Email** [accounts@congyah.co.uk](mailto:accounts@congyah.co.uk)

**Website** [www.congyah.co.uk](http://www.congyah.co.uk)

## Activities

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**Objects:** THE CONGREGATION'S OBJECTS ARE:- THE PREACHING OF THE GLAD TIDINGS OF YASHUA THE MESSIAH AND THE TEACHING OF THE HOLY SCRIPTURES IN ACCORDANCE WITH AND CONFORMABLE TO THE CONSTITUTION. THIS MAY BE ADVANCED BY ANY APPROPRIATE CHARITABLE MEANS ACCEPTABLE TO THE TRUSTEES AND THE NATIONAL LEADERSHIP COUNCIL.

**Activities:** Hosting Feasts of Congregation  
Co-ordination and support of churches in our group  
Training of Christian ministers, worship leaders, singers, musicians, youth workers  
Initiating events in various localities; spiritual, social and evangelistic  
Facilitating the learning of instruments by young people  
Promotion of teaching through in churches, on the web and in print  
Support overseas churches

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- **Area of benefit:** WORLDWIDE
- Buckinghamshire
- Enfield
- Essex
- Hertfordshire
- Lancashire
- Northumberland
- Nottingham City

## Finances

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| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £255,650 | £230,297    | -      | -         |
| 2023-12-31 | £212,290 | £202,581    | -      | -         |
| 2022-12-31 | £198,207 | £182,546    | -      | -         |
| 2021-12-31 | £217,220 | £179,607    | -      | -         |
| 2020-12-31 | £194,231 | £177,982    | -      | -         |

## Trustees

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| Name                               | Role  | Appointed  |
|------------------------------------|-------|------------|
| <b>Edwin Desmond Patel Josephs</b> | Chair | 2020-03-23 |
| Jasmin Myles-Wilson                |       | 2019-03-17 |
| Wayne McLeish                      |       | 2018-04-06 |

**THE CONGREGATION OF YAHWEH**

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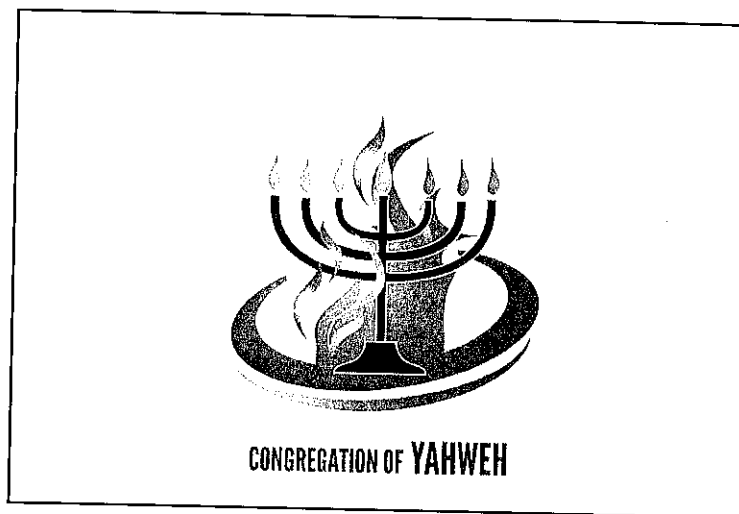
# Accounts

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**Year ending 31 December 2024**

**The Congregation of Yahweh**

**Trustees' Annual Report and Accounts**



27A Carlton Road, Nottingham, NG3 2DG

Website: <http://www.congyah.co.uk>

Email: [accounts@congyah.co.uk](mailto:accounts@congyah.co.uk)

Tel: 0115 8378083

Charity Registration No: 245132

# The Congregation of Yahweh

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**CONGREGATION OF YAHWEH**  
27a Carlton Road,  
Sneinton, Nottingham, NG3 2DG  
Charity Registration No: 245132

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**Structure and Management**

**Board of Trustees:**

Edwin Josephs (Chair)  
Jasmin Myles-Wilson (Secretary)  
Roger Boden (Treasurer)  
Gale Boden  
Wayne McLeish

**Apostolic Council:**

Alcot Walker  
Jon Thornton  
Daslie Nicholson  
Shearon Walker

**Board of Elders:**

David Hayes  
Edwin Josephs  
Prina Josephs  
Valerie Warsop  
Beverly Nembhard

The Board of Trustees, as the legal governing body, forwards the objectives of The Congregation of Yahweh (The Congregation) by managing its financial affairs and other resources for example, property and ensuring The Congregations complies with its legal framework and statutory obligations. It prudently manages and distributes the resources of The Congregation, consistent with the charitable purposes the funds were donated for, so it can effectively fulfil its mission in the world. In line with the Constitution new trustees are appointed by the Board of Trustees.

The Apostolic Council is responsible for receiving and implementing the vision as the Holy Spirit enables. Their work is pioneering, developing, and growing fellowship groups, home and abroad, through forwarding the message of the Gospel. The team is made up of apostles and prophets.

The Board of Elders is responsible for ensuring the safeguarding and spiritual health of The Congregation and to evaluate the biblical teaching presented within The Congregation and to make sure it is well-led in this regard.

**THE CONGREGATION OF YAHWEH**  
27a Carlton Road,  
Sneinton, Nottingham, NG3 2DG  
Charity Registration No: 245132

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**Reference and Administrative Details**

**Bankers:**

Santander Business Banking  
Bridle Road, Bootle, L30 4GB

Nationwide Building Society  
Kings Park Road, Moulton Park, Northampton, NN3 0NW

The Charity Bank Ltd  
Fosse House, 182 High Street, Tonbridge, TN9 1BE

**Independent Examiner:**

Jason Seagrave FCCA, Seagrave French LLP,  
1 Poplars Court, Lenton Lane, Nottingham, NG7 2RR

**Insurance Brokers:**

Clear Insurance Management Ltd  
Windsor House, Cliftonville,  
Northampton, NN1 5BE

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2024**

## **Governance Report**

### **The Beginnings**

The Congregation was founded in 1960 and was registered with the Charity Commission as a charity on 14 April 1964 and subsequently registered with HM Revenue and Customs (HMRC) for the purpose of Gift Aid.

Peter Warsop, an ardent young preacher who was tireless in his pursuit of truth, and others of like mind rented a small, upper room in the bustling market town of Loughborough, Leics., and The Congregation's work as it is today, began.

A time of unfolding revelation followed as this minister taught about the Body of Christ, the function of the ministerial gifts as laid out in Ephesians 4 and freedom to use the gifts of the Holy Spirit. Little, if anything, was being taught about these things in the church world at that time.

In the late 1950's he took up the pastorate of a church group in Nottingham. In a relatively short period of time the group grew through an intense programme of evangelism which saw hundreds of people come to faith and receive water baptism!

The first great change happened when the leadership began to baptise the believers in the Name of Jesus as declared in the scriptures. This was an unheard-of departure from the tradition of baptising in the name of the Father, Son, and Holy Spirit. Hundreds of people benefited from this, however, and Water Baptism services were a regular part of the life of the Church.

1966 brought a revelation about Covenant and the fact that it was possible for men and women to have an acknowledged covenant relationship with Yahweh today. Understanding about the place of the Nation of Israel in Yahweh's ongoing purposes, the truth of the Olive Tree (Romans 11), and a growing awareness of the Hebraic roots of our faith was being established in people's lives.

Following this The Congregation was launched into a decade of restoration - the use of God's personal name (Yahweh), and the real name of His Son (Yahshua), the seventh day Sabbath and the Feasts of Yahweh as outlined in Leviticus 23. This was quickly followed by holiness and sanctification.

With a desire to propagate the full Gospel of the Kingdom, The Congregation set up a small printing works from which it began to produce a variety of literature which was distributed across the world. This laid a foundation for all the future printing and publishing needs of The Congregation.

The Congregation has always been keen to share the message with people from all walks of life at home and abroad. This has resulted in establishing congregations in Jamaica Malawi and Kenya, and creating ties of fellowship with brethren in Norway, Denmark, the USA, Canada, Rwanda, Myanmar, South Africa, Puerto Rico, and India.

### **Main Objective:**

The primary objective of The Congregation, in response to Yahshua's commission (Matthew 28:19-20), is to proclaim the Gospel; win souls and build the Kingdom wherever Yahweh's Spirit leads, and the three parts of the Leadership Team work together to achieve this.

### **Review of 2024**

During the year we continued to implement our updated vision for 2021-2025, *The 1845 Vision* building on our main objective to reach the world with the message of the Gospel and teach disciples everything that the Father has revealed to us – precious truths, doctrines, and *Distinctives* that frame the identity of the Congregation of Yahweh.

**THE CONGREGATION OF YAHWEH**  
**Trustees' Report for the year ended 31st December 2024 (continued)**

**Aim 1: House Churches** which focus on key practices of the Early Church:

- Prayer
- Teaching (Apostles' Doctrine)
- Fellowship (with food)
- Breaking of Bread
- Worship
- Hospitality/Evangelism/Missions

**Aim 2: Community Outreach-** This aim was put into practice through the expansion of the House Churches and the activities that they undertook including:

- Sharing the Good News of the Kingdom
- Praying for, blessing others, and handing out relevant 'Gospel' literature and information
- Promoting events/services/ministries of CoY
- Finding men/women 'of peace' who are willing to open homes
- Serving/ministering in specific ways which meet existing needs in communities
- Planting of other House Churches and/or the locating of premises which will facilitate the numerical growth of House Churches

**Aim 3: Faithbuilders**

Reaching out primarily (but not exclusively) to 18-30yr olds with the message of the Gospel. Activities include Gospel-focussed services, discussion groups, student meals, and other social events.

**Aim 4: Ark Projects**

Providing food programmes (and any other outreach projects) to both students and the underprivileged/deprived in Nottingham, bringing them into proximity of the Church and its members.

**Aim 5: International Humanitarian Projects**

Including:

- The provision of medicine, food, water, and Bibles to those most in need across the developing world
- Developing relationships with humanitarian organisations.

**Aim 6: International Network**

Including:

- Connecting with existing international networks, as well as reaching out to new countries/continents
- Establishing individual relationships across international Congregations
- Exchange programmes that strengthen people of 'like faith'
- Annual production of Mission Times

**Aim 7: Impact both the community and the Christian world through the medium of Creative/Performing Arts Ministry**

- Music production
- Community choir

**Aim 8: Prayer Centre**

- Establishing a centre of operation from which the many prayer requests/needs that come in from the UK and across the world can be responded to and processed effectively
- Building a strong team of people who see prayer and intercession as a key function of their lives

**Aim 9: Discipleship Programme** that takes those who come to faith on a journey which establishes key understanding in matters related to faith and the *Distinctives* of the Congregation of Yahweh.

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2024**

**Aim 10: Online Services**

Including:

- The provision of sound Biblical teaching to CoY's National & International online network which helps with the development of faith in believers, and the promotion of CoY's beliefs/doctrine
- Having a strong presence on social media platforms

**Aim 11: The re-establishing of Youth Link as a viable and influential ministry, nurturing the faith of children and young people in both House Churches & the Community.**

Including the development and management of:

- Discipleship Programme
- New Generation Bible Studies
- YL Membership

**Aim 12: CoY's Membership Process, which outlines**

- Requirements
- Benefits
- Defaulting

**Aim 13: Ministerial Training Programme**

Providing Mosaic Courses online which offer valuable resources for leaders and equip individuals for ministry in the UK and across the world.

**Aim 14: Mentoring Programme (Ministry Pathway)**

Mentoring, training, and preparing select individuals (18-45yrs) for ministry, particularly those who have been identified as potential leaders across the range of ministry areas in the Congregation.

**Aim 15: Printed and online resources/materials** which give further understanding of the beliefs/doctrines of the Congregation and support the development of faith in young believers.

This was achieved through the following resources...

- Website
- Kingdom Life (K-Life)
- Quest for Truth
- National Annual Report
- The 1845 Vision Annual Report and
- ONE Focus Documents

**Aim 16: National (Centre Church) Building Programme**

Commencing works to the Church Hall giving it a general face lift, which captures the future direction of Ministry within the Congregation.

**The Ark (and Food Bank)**

Our food bank is run differently from most in the community, as we are coming at this from a Biblical perspective of feeding those *who are without*. We take self-referrals as well as referrals from organisations and we have seen, first-hand, the desperate situations some people are in. A small team has been delivering food parcels, and we have been able to pray with and for people and give Bibles out. We put gospel tracts in each parcel.

We provide a regular 'feed the hungry' weekly programme, which provides a hot meal to those in need within the community as well as providing company and a warm and welcoming environment. We have also run some 'Sip, speak and snack' sessions, where members of the community are warmly welcomed for a chat with social prescribers, financial/benefits advisors and health & wellbeing coaches with hot drinks and snacks also provided.

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2024**

We have been faithfully reaching out to the community, asking for support both financially and for food donations. The second-hand delivery vehicle has helped us to undertake activities for the community. We are extremely grateful, and this will go a long way in supporting the Food Bank.

Reaching out to the homeless is something we felt we needed to do so we have made up bags to be handed out. Individuals who want to be involved with this can put them in the boot of their car so that when they are out and about, they can hand the bags out to the homeless.

All our volunteers are appropriately trained and have obtained food hygiene certification, and the Foodbank is formally registered with the Council Environmental Health Service. We believe the foodbank will continue to reach many within our community in one way or another and this will help to pave the way for the gospel to be shared with many.

**House Churches:**

We have more than nine house churches operating around the country and this number will expand during the course of 2025.

Although activities vary, depending on size of the house church, and available members there has been a huge programme of community involvement and activities. Among these are: coffee mornings providing companionship for those who live alone or feel isolated, shared meals, events commemorating national events e.g. 80<sup>th</sup> Anniversary of the D-Day landings, quizzes, outdoor cinemas, community choirs, Remembrance services, the Holocaust Memorial Day and Remembrance Day, distribution of 'Good News' newspapers, community music and worship events, bible studies and discussions, nurturing of new believers as well as making sure we don't neglect our senior citizens and their needs.

**International Development:**

Members continue to support the financial needs of our overseas congregations and groups who look to us for spiritual guidance and backing in prayer.

Due to Charity Commission regulations on how our charitable funds can be used we share humanitarian needs from groups around the world and point our members and potential donors in the direction of *Village Foundations* (registered charity no. 1139081) <http://www.village-foundations.org/> to donate directly to meet these needs.

**Risk Management:**

The Trustees have ensured that a suitable system of internal control and risk management processes and procedures are in place to mitigate the major risks that The Congregation faces. This includes issuing guidance on the counting and banking of any cash donations, including ensuring that two independent people perform this task and that all monies are banked as soon as is practicable. A system of budgetary control is in place, and this is reviewed by Trustees and the National Overseer monthly as well as updated procedures for expenditure authorisation. There is a monthly counter-fraud review and examination of accumulated large financial donations. In line with HMRC and Charity Commission guidance the Trustees have paid particular attention to any support it gives to overseas churches, retaining evidence of how funds have been expended and ensuring it is only used for charitable and the purposes intended.

**Reserves Policy:**

The level of normal reserves held is to be sufficient to continue to pay all staff for three months and three times the average monthly spend on budgets. Cash not needed for immediate discharge of liabilities is retained either in short term bank deposit accounts or an account that is fixed for 12 months. We also manage our longer term investments for funds that we are able to invest for higher growth, and 2024 has been a particularly successful year for this.

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2024**

**Financial Review:**

General donations, which also includes trading, rental, and investment income (£214,959) were £39,978 more than the amount received in 2023 (£174,981). General spending has increased to £184,504 from £166,515 in 2023.

The Trustees are aware that the value of investments will always fluctuate and are mindful that these must be viewed over an extended period as the value in the short-term may fluctuate according to the relative levels of inflation and economic growth worldwide. In 2023 year, the Trustees changed the ways our investments are managed with the expectation that a more responsive and quicker review of our holdings would result in in benefits for the Congregation's finances. The value of our investments has increased in 202 consistent with the stock markets showing signs of recovery since the pandemic and the decision of the Trustees to switch the portfolio in which we invest. In 2024 The Congregation saw an unrealised gain of £24,696.

**Appreciation:**

We value and are extremely grateful for the unceasing support of the members of The Congregation of Yahweh, as volunteers, who give so much of their time, energy, finances, and help. Without this input, The Congregation would not be able to function.

  
Jasmin Myles, Secretary

Date 10/08/25

  
Roger Boden, Treasurer

Date 10/08/25

## Independent Examiner's Report to the Trustees of

### The Congregation of Yahweh

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 10 to 18.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2022 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity 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.



Jason Seagrave FCCA

Seagrave French LLP, 1 Poplars Court, Lenton Lane, Nottingham, NG7 2RR

Date: 19/8/25

**THE CONGREGATION OF YAHWEH**

**Statement of Financial Activities for the Year Ended 31 December 2024**

|                                                           | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-----------------------------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Incoming Resources</b>                                 |      |                            |                          |                    |                    |
| <b>Incoming Resources from generated funds:</b>           |      |                            |                          |                    |                    |
| Voluntary income                                          |      |                            |                          |                    |                    |
| Donations and gifts                                       | 2    | 205,174                    | 18,522                   | 223,696            | 183,968            |
| Grants                                                    |      | -                          | 10,500                   | 10,500             | 7,000              |
| Activities for generating funds                           |      |                            |                          |                    |                    |
| Trading Income                                            | 3    | 2,349                      | -                        | 2,349              | 4,444              |
| Rental Income                                             |      | 8,829                      | -                        | 8,829              | 10,000             |
| Investment Income                                         | 4    | <u>10,276</u>              | -                        | <u>10,276</u>      | <u>6,878</u>       |
| <b>Total incoming resources</b>                           |      | <u>226,628</u>             | <u>29,022</u>            | <u>255,650</u>     | <u>212,290</u>     |
| <b>Resources Expended</b>                                 |      |                            |                          |                    |                    |
| <b>Cost of generating funds:</b>                          |      |                            |                          |                    |                    |
| Fundraising trading                                       | 6    | <u>1,238</u>               | -                        | <u>1,238</u>       | <u>4,033</u>       |
| <b>Charitable expenditure:</b>                            |      |                            |                          |                    |                    |
| Ministerial                                               | 6    | 36,056                     | 26,993                   | 63,049             | 56,112             |
| Management and Administration                             | 6    | <u>164,260</u>             | -                        | <u>164,260</u>     | <u>140,336</u>     |
|                                                           |      | <u>200,316</u>             | <u>26,993</u>            | <u>227,309</u>     | <u>196,448</u>     |
| <b>Governance costs</b>                                   | 6    | <u>1,750</u>               | -                        | <u>1,750</u>       | <u>2,100</u>       |
| <b>Total Resources Expended</b>                           | 6    | <u>203,304</u>             | <u>26,993</u>            | <u>230,297</u>     | <u>202,581</u>     |
| <b>Net (outgoing)/incoming resources before transfers</b> |      | 23,324                     | 2,029                    | 25,353             | 9,709              |
| <b>Other recognised gains/(losses)</b>                    |      |                            |                          |                    |                    |
| Unrealised gains/(losses) on investment assets            |      | <u>24,696</u>              | -                        | <u>24,696</u>      | <u>16,044</u>      |
| <b>Net Movement in Funds</b>                              |      | 48,020                     | 2,029                    | 50,049             | 25,753             |
| <b>Reconciliation of funds:</b>                           |      |                            |                          |                    |                    |
| Total funds brought forward                               |      | <u>921,801</u>             | <u>41,203</u>            | <u>963,004</u>     | <u>937,251</u>     |
| Total funds carried forward                               |      | <u>969,821</u>             | <u>43,232</u>            | <u>1,013,053</u>   | <u>963,004</u>     |

The notes on pages 12 – 18 form an integral part of these accounts.

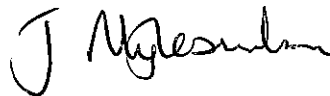
**THE CONGREGATION OF YAHWEH**

**Balance Sheet as at 31 December 2024**

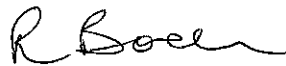
|                                                |      | 2024            |                  | 2023            |                |
|------------------------------------------------|------|-----------------|------------------|-----------------|----------------|
|                                                | Note | £               | £                | £               | £              |
| <b>Fixed Assets</b>                            |      |                 |                  |                 |                |
| Intangible Assets                              | 9    |                 | -                |                 | -              |
| Tangible Assets                                | 10   |                 | 410,237          |                 | 411,898        |
| Investments                                    | 11   |                 | 304,042          |                 | 279,346        |
|                                                |      |                 | <u>714,279</u>   |                 | <u>691,244</u> |
| <b>Current Assets</b>                          |      |                 |                  |                 |                |
| Debtors                                        | 12   | 18,188          |                  | 27,064          |                |
| Short Term Deposits                            |      | 279,191         |                  | 242,030         |                |
| Cash at Bank and in hand                       |      | <u>4,686</u>    |                  | <u>5,981</u>    |                |
|                                                |      | 302,065         |                  | 275,075         |                |
| Creditors: amounts falling due within one year | 13   | <u>( 3,291)</u> |                  | <u>( 3,315)</u> |                |
| <b>Net Current Assets</b>                      |      |                 | <u>298,774</u>   |                 | <u>271,760</u> |
| <b>Total assets less current liabilities</b>   |      |                 | <u>1,013,053</u> |                 | <u>963,004</u> |
| <b>Funds:</b>                                  |      |                 |                  |                 |                |
| <b>Unrestricted funds</b>                      |      |                 |                  |                 |                |
| General funds                                  |      |                 | 965,371          |                 | 910,220        |
| Designated Funds                               |      |                 | <u>4,450</u>     |                 | <u>11,581</u>  |
|                                                |      |                 | 969,821          |                 | 921,801        |
| <b>Restricted Funds</b>                        |      |                 | <u>43,232</u>    |                 | <u>41,203</u>  |
| <b>Total Funds</b>                             | 15   |                 | <u>1,013,053</u> |                 | <u>963,004</u> |

Approved by the Board of Trustees on 10/08/25 and signed on its behalf by:

Jasmin Myles-Wilson, Secretary



Roger Boden, Treasurer



The notes on pages 12 – 18 form an integral part of these accounts.

## THE CONGREGATION OF YAHWEH

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 1. Accounting Policies

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Charities Act 2022, Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" and applicable accounting standards.

- a) Branches which are non autonomous are included in the full accounts. Branches in England are regarded as autonomous and are considered to be connected charities.
- b) All voluntary income is accounted for gross when receivable, as long as it is capable of financial measurement. This includes gifts in kind, included at estimated valuation. Trading income is included net of value added tax.
- c) Resources expended, including grants, are accounted for gross when payable. Resources expended includes costs of the activities and depreciation on related assets. Where such costs relate to more than one functional cost category, they have been split on either an estimated time or floor space basis, as appropriate.
- d) Tangible fixed assets are included at cost or valuation, valuation being cost plus the estimated cost of improvements: there are no uncapitalised tangible fixed assets.
- e) Depreciation is provided to write off the cost or valuation of all fixed assets over their expected useful lives. It is calculated at the following rates:

|                             |                            |
|-----------------------------|----------------------------|
| Freehold land and buildings | 2% per annum on cost       |
| Plant and machinery         | 10 – 20% per annum on cost |
| Fixtures and fittings       | 10% per annum on cost      |
| Computers                   | 20% per annum on cost      |
| Website                     | Over a period of 3 years   |
- f) Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses on revaluations and disposals throughout the year.
- g) All trading stocks are valued at the lower of cost and net realisable value. All other stocks have been estimated at their net realisable value.
- h) Designated funds are funds set aside for specific purposes by the Trustees. Restricted funds are funds subject to specific trusts declared by the donor or created through legal process.
- i) Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against resources expended as incurred.

**THE CONGREGATION OF YAHWEH**

**Notes Forming Part of the Financial Statements for the Year ended 31 December 2024**

|          |                             |                |                |
|----------|-----------------------------|----------------|----------------|
| <b>2</b> | <b>Donations and Gifts</b>  | <b>2024</b>    | <b>2023</b>    |
|          |                             | <b>£</b>       | <b>£</b>       |
|          | <b>Unrestricted</b>         |                |                |
|          | Donations and gifts         | 15,416         | 12,501         |
|          | Tithes                      | 164,388        | 130,041        |
|          | Events                      | 4,791          | 5,843          |
|          | Income tax credits          | <u>20,579</u>  | <u>16,948</u>  |
|          |                             | 205,174        | 165,333        |
|          | <b>Restricted Donations</b> |                |                |
|          | Donations and gifts         | <u>18,522</u>  | <u>18,635</u>  |
|          |                             | <u>223,696</u> | <u>183,968</u> |

|          |                           |              |              |
|----------|---------------------------|--------------|--------------|
| <b>3</b> | <b>Trading Activities</b> | <b>2024</b>  | <b>2023</b>  |
|          |                           | <b>£</b>     | <b>£</b>     |
|          | <b>Trading Income</b>     |              |              |
|          | Printing                  | <u>2,349</u> | <u>4,444</u> |

|          |                          |               |              |
|----------|--------------------------|---------------|--------------|
| <b>4</b> | <b>Investment Income</b> | <b>2024</b>   | <b>2023</b>  |
|          |                          | <b>£</b>      | <b>£</b>     |
|          | Interest Received        | <u>10,276</u> | <u>6,878</u> |

**5 Grants and donations payable**

Grants and donations payable for the year ended 31 December 2024 were £22,480 (2023: £22,189).

The major grants and donations paid in the year were:

|                                                            |          |
|------------------------------------------------------------|----------|
|                                                            | <b>£</b> |
| Grants to local churches in England to support their work  | 19,780   |
| Grants to missionary church in Kenya to support their work | 2,700    |

**THE CONGREGATION OF YAHWEH**

Notes forming part of the Financial Statements for the Year Ended 31 December 2024

**6 Analysis of Total Resources Expended**

|                               | Staff<br>Costs<br>£ | Other direct<br>Costs<br>£ | Other<br>Costs<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-------------------------------|---------------------|----------------------------|---------------------|--------------------|--------------------|
| Publishing                    | -                   | -                          | 1,238               | 1,238              | 4,033              |
| Ministerial                   | -                   | 61,690                     | 1,359               | 63,049             | 56,112             |
| Management and administration | 98,901              | 49,853                     | 15,506              | 164,260            | 140,336            |
| Governance costs              | -                   | -                          | <u>1,750</u>        | <u>1,750</u>       | <u>2,100</u>       |
|                               | <u>98,901</u>       | <u>111,543</u>             | <u>19,853</u>       | <u>230,297</u>     | <u>202,581</u>     |

**7 Other Costs include:**

|                                     | 2024<br>£     | 2023<br>£     |
|-------------------------------------|---------------|---------------|
| Independent Examiner's remuneration | 1,750         | 2,100         |
| Depreciation and amortisation       | <u>18,103</u> | <u>14,815</u> |
|                                     | <u>19,853</u> | <u>16,915</u> |

**8 Staff Costs**

|                       | 2024<br>£     | 2023<br>£     |
|-----------------------|---------------|---------------|
| Wages and Salaries    | 94,524        | 93,110        |
| Social Security costs | 2,429         | 1,802         |
| Pension costs         | <u>1,948</u>  | <u>1,822</u>  |
|                       | <u>98,901</u> | <u>96,734</u> |

|                             | 2024<br>£ | 2023<br>£ |
|-----------------------------|-----------|-----------|
| Average number of employees | <u>6</u>  | <u>6</u>  |

No employee was paid £60,000 per annum or above.  
The allocation of staff costs by department are analysed in note 6 above.

**9 Intangible Fixed Assets**

**Website  
£**

**Cost**

|                |        |
|----------------|--------|
| 1 January 2024 | 10,055 |
| Additions      | -      |

|                  |               |
|------------------|---------------|
| 31 December 2024 | <u>10,055</u> |
|------------------|---------------|

**Depreciation**

|                     |        |
|---------------------|--------|
| At 1 January 2024   | 10,055 |
| Charge for the year | -      |

|                  |               |
|------------------|---------------|
| 31 December 2024 | <u>10,055</u> |
|------------------|---------------|

**Net Book Value**

|                         |   |
|-------------------------|---|
| <b>31 December 2024</b> | - |
|-------------------------|---|

|                  |   |
|------------------|---|
| 31 December 2023 | - |
|------------------|---|

**THE CONGREGATION OF YAHWEH**

**Notes Forming Part of the Financial Statements for the Year Ended 31 December 2024**

| <b>10 Tangible Fixed Assets</b> | <b>Plant and Machinery</b> | <b>Fixtures and Fittings</b> | <b>Land and Buildings</b> | <b>Total</b>          |
|---------------------------------|----------------------------|------------------------------|---------------------------|-----------------------|
|                                 | £                          | £                            | £                         | £                     |
| <b>Cost</b>                     |                            |                              |                           |                       |
| 1 January 2024                  | 19,689                     | 74,515                       | 549,728                   | 643,932               |
| Additions                       | -                          | 16,442                       | -                         | 16,442                |
| Disposals                       | -                          | -                            | -                         | -                     |
| 31 December 2024                | <u>22,085</u>              | <u>72,119</u>                | <u>549,728</u>            | <u>660,374</u>        |
| <b>Depreciation</b>             |                            |                              |                           |                       |
| 1 January 2024                  | 8,623                      | 70,366                       | 153,045                   | 232,034               |
| Charge for the year             | 2,597                      | 4,511                        | 10,995                    | 18,103                |
| Disposals                       | -                          | -                            | -                         | -                     |
| 31 December 2024                | <u>11,220</u>              | <u>74,877</u>                | <u>164,40</u>             | <u>250,137</u>        |
| <b>Net Book Value</b>           |                            |                              |                           |                       |
| <b>31 December 2024</b>         | <b><u>8,469</u></b>        | <b><u>16,080</u></b>         | <b><u>385,688</u></b>     | <b><u>410,237</u></b> |
| 31 December 2023                | <u>11,066</u>              | <u>4,149</u>                 | <u>396,683</u>            | <u>411,898</u>        |

The trustees are of the opinion that the market value of the Land and Buildings is significantly higher than the carrying value. However, given most of these properties are churches, it is impractical to quantify the difference.

| <b>11 Fixed Asset Investments</b> | <b>£</b>       |
|-----------------------------------|----------------|
| <b>Market value</b>               |                |
| 1 January 2024                    | 279,346        |
| Additions                         | -              |
| Disposal proceeds                 | -              |
| Net investment gains/(losses)     | <u>24,696</u>  |
| 31 December 2024                  | <u>304,042</u> |

All fixed asset investments, except £250 of silver coins, relate to investment trusts and unit trusts. The trustees are of the opinion that the valuation will have altered since the year end, as is expected with such investments which fluctuate daily. However, it is considered impractical to quantify the difference.

| <b>12 Debtors: amounts falling due within one year</b>   | <b>2024</b>   | <b>2023</b>   |
|----------------------------------------------------------|---------------|---------------|
|                                                          | £             | £             |
| Trade Debtors                                            | -             | 10            |
| Other Debtors                                            | 5,281         | 3,430         |
| Prepayments and accrued income                           | 3,440         | 3,440         |
| Loans                                                    | <u>9,467</u>  | <u>20,184</u> |
|                                                          | <u>18,188</u> | <u>27,064</u> |
| <b>13 Creditors: amounts falling due within one year</b> | <b>2024</b>   | <b>2023</b>   |
|                                                          | £             | £             |
| Other Creditors                                          | 1,541         | 1,215         |
| Accruals                                                 | <u>1,750</u>  | <u>2,100</u>  |
|                                                          | <u>3,291</u>  | <u>3,315</u>  |

**Notes Forming Part of the Financial Statements for the Year Ended 31 December 2024**

| <b>14 Analysis of Net Assets between Funds,</b> | <b>Fixed<br/>Assets<br/>£</b> | <b>Net<br/>Current<br/>Assets<br/>£</b> | <b>Total<br/><br/>£</b> |
|-------------------------------------------------|-------------------------------|-----------------------------------------|-------------------------|
| <b>Unrestricted Funds</b>                       |                               |                                         |                         |
| General funds                                   | 693,760                       | 271,611                                 | 965,371                 |
| <i>Designated Funds:</i>                        |                               |                                         |                         |
| Legacy Fund                                     | -                             | 3,215                                   | 3,215                   |
| Other designated funds                          | -                             | 1,235                                   | 1,235                   |
| <b>Restricted Funds</b>                         |                               |                                         |                         |
| International Development Fund                  | -                             | 10,510                                  | 10,510                  |
| The Building Fund                               | 16,442                        | 2,089                                   | 18,531                  |
| ARK Food Bank Projects (via SGC)                | 4,077                         | 3,700                                   | 7,777                   |
| Other restricted funds                          | <u>-</u>                      | <u>6,414</u>                            | <u>6,414</u>            |
| <b>Total Funds</b>                              | <u>714,279</u>                | <u>298,774</u>                          | <u>1,013,053</u>        |

The Legacy Fund consists of a legacy left to the charity in the will of a longstanding member primarily (but not exclusively) to be used for professionally recording the Songs of the Congregation and getting them into the public domain.

The International Development Fund aims to provide financial support for those asked to visit churches or mission projects overseas; to provide resources and literature to train members of likeminded overseas congregations; to supply bibles, food, water and medicine to countries currently in fellowship with CoY UK.

The Building Fund consists of donations towards the refurbishment of the Charity's properties on Carlton Road, Nottingham.

The ARK Food Bank Projects Fund consists of a donation from one individual to be used for the Ark Food Bank and its projects. It has been kept separate in case that person wishes to see how the money has been used.

**15 Summary of fund movements**

|                                  | <b>Fund<br/>balances as<br/>at 1 January<br/>2024<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Outgoing<br/>resources<br/>£</b> | <b>Transfers and<br/>Gains /<br/>(losses)<br/>£</b> | <b>Fund<br/>balances as<br/>at 31 December<br/>2024<br/>£</b> |
|----------------------------------|-------------------------------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------------------------|---------------------------------------------------------------|
| <b>Unrestricted Funds</b>        |                                                             |                                     |                                     |                                                     |                                                               |
| General funds                    | 910,220                                                     | 214,959                             | (184,504)                           | 24,696                                              | 965,371                                                       |
| <i>Designated Funds:</i>         |                                                             |                                     |                                     |                                                     |                                                               |
| Legacy Fund                      | 5,453                                                       | 38                                  | (2,276)                             | -                                                   | 3,215                                                         |
| Other designated funds           | 6,128                                                       | 12,574                              | (17,467)                            | -                                                   | 1,235                                                         |
| <b>Restricted Funds</b>          |                                                             |                                     |                                     |                                                     |                                                               |
| International Development Fund   | 11,404                                                      | 9,004                               | (9,898)                             | -                                                   | 10,510                                                        |
| The Building Fund                | 14,693                                                      | 4,494                               | (656)                               | -                                                   | 18,531                                                        |
| ARK Food Bank Projects (via SGC) | 11,490                                                      | -                                   | (3,713)                             | -                                                   | 7,777                                                         |
| Other restricted funds           | <u>3,616</u>                                                | <u>14,582</u>                       | <u>(11,784)</u>                     | <u>-</u>                                            | <u>6,414</u>                                                  |
| <b>Total Funds</b>               | <u>963,004</u>                                              | <u>255,651</u>                      | <u>(230,298)</u>                    | <u>24,696</u>                                       | <u>1,013,053</u>                                              |

## Notes Forming Part of the Financial Statements for the Year Ended 31 December 2024

### 16 Transactions with trustees

During the year to 31 December 2024 the trustees received expenses totalling £nil (2023: £nil).

### 17 Ultimate Controlling Party

The charity is controlled by the trustees.

**THE CONGREGATION OF YAHWEH**

England & Wales - Charity number 245132

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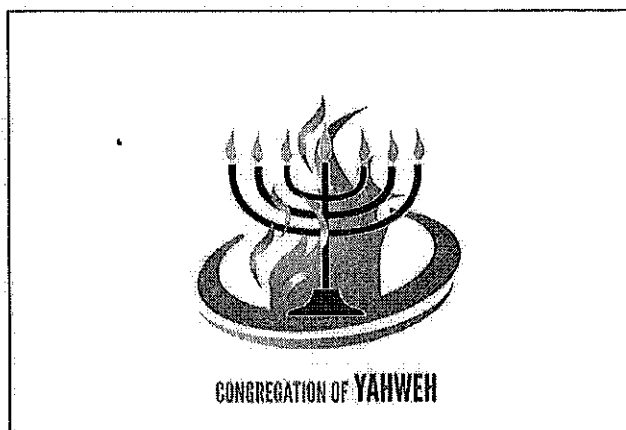
# Accounts

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**Year ending 31 December 2023**

**The Congregation of Yahweh**

**Trustees' Annual Report and Accounts**



27A Carlton Road, Nottingham, NG3 2DG

Website: <http://www.congyah.co.uk>

Email: [accounts@congyah.co.uk](mailto:accounts@congyah.co.uk)

Tel: 0115 8378083

Charity Registration No: 245132

**The Congregation of Yahweh**

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**CONGREGATION OF YAHWEH**  
27a Carlton Road,  
Sneinton, Nottingham, NG3 2DG  
Charity Registration No: 245132

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**Structure and Management**

**Board of Trustees:**

Edwin Josephs (Chair)  
Jasmin Myles-Wilson (Secretary)  
Roger Boden (Treasurer)  
Gale Boden  
Wayne McLeish

**Apostolic Council:**

Alcot Walker  
Jon Thornton  
Daslie Nicholson  
Shearon Walker

**Board of Elders:**

David Hayes  
Edwin Josephs  
Prjna Josephs  
Valerie Warsop  
Beverly Nembhard

The Board of Trustees, as the legal governing body, forwards the objectives of The Congregation of Yahweh. (The Congregation) by managing its financial affairs and other resources for example, properly and ensuring The Congregations complies with its legal framework and statutory obligations. It prudently manages and distributes the resources of The Congregation, consistent with the charitable purposes the funds were donated for, so it can effectively fulfil its mission in the world. In line with the Constitution new trustees are appointed by the Board of Trustees.

The Apostolic Council is responsible for receiving and implementing the vision as the Holy Spirit enables. Their work is pioneering, developing, and growing fellowship groups, home and abroad, through forwarding the message of the Gospel. The team is made up of apostles and prophets.

The Board of Elders is responsible for ensuring the safeguarding and spiritual health of The Congregation and to evaluate the biblical teaching presented within The Congregation and to make sure it is well-led in this regard.

**THE CONGREGATION OF YAHWEH**  
27a Carlton Road,  
Sneinton, Nottingham, NG3 2DG  
Charity Registration No: 245132

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**Reference and Administrative Details**

**Bankers:**

Santander Business Banking  
Bridle Road, Bootle, L30 4GB

Nationwide Building Society  
Kings Park Road, Moulton Park, Northampton, NN3 0NW

The Charity Bank Ltd  
Fosse House, 182 High Street, Tonbridge, TN9 1BE

**Independent Examiner:**

Jason Seagrave FCCA, Seagrave French LLP,  
1 Poplars Court, Lenton Lane, Nottingham, NG7 2RR

**Insurance Brokers:**

BHIB Insurance Brokers  
Grove Park, AGM House, 3 Barton Close, Enderby,  
Leicester, LE19 1SJ

**Investment Advisors:**

1825  
1 Holly Street, Sheffield, S1 2GT

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2023**

**Governance Report**

**The Beginnings**

The Congregation was founded in 1960 and was registered with the Charity Commission as a charity on 14 April 1964 and subsequently registered with HM Revenue and Customs (HMRC) for the purpose of Gift Aid.

Peter Warsop, an ardent young preacher who was tireless in his pursuit of truth, and others of like mind rented a small, upper room in the bustling market town of Loughborough, Leics., and The Congregation's work as it is today, began.

A time of unfolding revelation followed as this minister taught about the Body of Christ, the function of the ministerial gifts as laid out in Ephesians 4 and freedom to use the gifts of the Holy Spirit. Little, if anything, was being taught about these things in the church world at that time.

In the late 1950's he took up the pastorate of a church group in Nottingham. In a relatively short period of time the group grew through an intense programme of evangelism which saw hundreds of people come to faith and receive water baptism!

The first great change happened when the leadership began to baptise the believers in the Name of Jesus as declared in the scriptures. This was an unheard-of departure from the tradition of baptising in the name of the Father, Son, and Holy Spirit. Hundreds of people benefited from this, however, and Water Baptism services were a regular part of the life of the Church.

1966 brought a revelation about Covenant and the fact that it was possible for men and women to have an acknowledged covenant relationship with Yahweh today. Understanding about the place of the Nation of Israel in Yahweh's ongoing purposes, the truth of the Olive Tree (Romans 11), and a growing awareness of the Hebraic roots of our faith was being established in people's lives.

Following this The Congregation was launched into a decade of restoration - the use of God's personal name (Yahweh), and the real name of His Son (Yahshua), the seventh day Sabbath and the Feasts of Yahweh as outlined in Leviticus 23. This was quickly followed by holiness and sanctification.

With a desire to propagate the full Gospel of the Kingdom, The Congregation set up a small printing works from which it began to produce a variety of literature which was distributed across the world. This laid a foundation for all the future printing and publishing needs of The Congregation.

The Congregation has always been keen to share the message with people from all walks of life at home and abroad. This has resulted in establishing congregations in Jamaica Malawi and Kenya, and creating ties of fellowship with brethren in Norway, Denmark, the USA, Canada, Rwanda, Myanmar, South Africa, Puerto Rico, and India.

**Main Objective:**

The primary objective of The Congregation, in response to Yahshua's commission (Matthew 28:19-20), is to proclaim the Gospel; win souls and build the Kingdom wherever Yahweh's Spirit leads, and the three parts of the Leadership Team work together to achieve this.

**Review of 2023**

During the year we continued to implement our updated vision for 2021-2025, *The 1845 Vision* building on our main objective to reach the world with the message of the Gospel and teach disciples everything that the Father has revealed to us – precious truths, doctrines, and *Distinctives* that frame the identity of the Congregation of Yahweh.

**THE CONGREGATION OF YAHWEH**  
**Trustees' Report for the year ended 31st December 2023 (continued)**

**Aim 1: House Churches** which focus on key practices of the Early Church:

- Prayer
- Teaching (Apostles' Doctrine)
- Fellowship (with food)
- Breaking of Bread
- Worship
- Hospitality/Evangelism/Missions

**Aim 2: Community Outreach**- This aim was put into practice through the expansion of the House Churches and the activities that they undertook including:

- Sharing the Good News of the Kingdom
- Praying for, blessing others, and handing out relevant 'Gospel' literature and information
- Promoting events/services/ministries of CoY
- Finding men/women 'of peace' who are willing to open homes
- Serving/ministering in specific ways which meet existing needs in communities
- Planting of other House Churches and/or the locating of premises which will facilitate the numerical growth of House Churches

**Aim 3: Faithbuilders**

Reaching out primarily (but not exclusively) to 18-30yr olds with the message of the Gospel. Activities include Gospel-focussed services, discussion groups, student meals, and other social events. The two main areas, which promoted this activity was in the Midlands and the North East.

**Aim 4: Ark Projects**

Providing food programmes (and any other outreach projects) to both students and the underprivileged/deprived in Nottingham, bringing them into proximity of the Church and its members.

**Aim 5: International Humanitarian Projects**

Including:

- The provision of medicine, food, water, and Bibles to those most in need across the developing world.
- Developing relationships with humanitarian organisations.

**Aim 6: International Network**

Including:

- Connecting with existing international networks, as well as reaching out to new countries/continents
- Establishing individual relationships across international Congregations
- Exchange programmes that strengthen people of 'like faith'
- Annual production of Mission Times

**Aim 7: Impact both the community and the Christian world through the medium of Creative/Performing Arts Ministry**

- Music production
- Community choir

**Aim 8: Prayer Centre**

- Establishing a centre of operation from which the many prayer requests/needs that come in from the UK and across the world can be responded to and processed effectively
- Building a strong team of people who see prayer and intercession as a key function of their lives

**Aim 9: Discipleship Programme** that takes those who come to faith on a journey which establishes key understanding in matters related to faith and the *Distinctives* of the Congregation of Yahweh.

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2023**

**Aim 10: Online Services**

Including:

- The provision of sound Biblical teaching to CoY's National & International online network which helps with the development of faith in believers, and the promotion of CoY's beliefs/doctrine
- Having a strong presence on social media platforms

**Aim 11: The re-establishing of Youth Link as a viable and influential ministry, nurturing the faith of children and young people in both House Churches & the Community.**

Including the development and management of:

- Discipleship Programme
- New Generation Bible Studies
- YL Membership

**Aim 12: CoY's Membership Process, which outlines**

- Requirements
- Benefits
- Defaulting

**Aim 13: Ministerial Training Programme**

Providing Mosaic Courses online which offer valuable resources for leaders and equip individuals for ministry in the UK and across the world.

**Aim 14: Mentoring Programme (Ministry Pathway)**

Mentoring, training, and preparing select individuals (18-45yrs) for ministry, particularly those who have been identified as potential leaders across the range of ministry areas in the Congregation.

**Aim 15: Printed and online resources/materials which give further understanding of the beliefs/doctrines of the Congregation and support the development of faith in young believers.**

This was achieved through the following resources...

- Website
- Kingdom Life (K-Life)
- Quest for Truth
- National Annual Report
- The 1845 Vision Annual Report and
- ONE Focus Documents

**Aim 16: National (Centre Church) Building Programme**

Commencing works to the Church Hall giving it a general face lift, which captures the future direction of Ministry within the Congregation.

**The Ark (and Food Bank)**

Our food bank is run differently from most in the community, as we are coming at this from a Biblical perspective of feeding those *who are without*. We take self-referrals as well as referrals from organisations and we have seen, first-hand, the desperate situations some people are in. A small team has been delivering food parcels, and we have been able to pray with and for people and give Bibles out. We put gospel tracts in each parcel.

We provide a regular 'feed the hungry' weekly programme, which provides a hot meal to those in need within the community as well as providing company and a warm and welcoming environment. We have also run some 'Sip, speak and snack' sessions, where members of the community are warmly welcomed for a chat with social prescribers, financial/benefits advisors and health & wellbeing coaches with hot drinks and snacks also provided.

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2023**

We have been faithfully reaching out to the community, asking for support both financially and for food donations. The second-hand delivery vehicle has helped us to undertake activities for the community. We are extremely grateful, and this will go a long way in supporting the Food Bank.

Reaching out to the homeless is something we felt we needed to do so we have made up bags to be handed out. Individuals who want to be involved with this can put them in the boot of their car so that when they are out and about, they can hand the bags out to the homeless.

All our volunteers are appropriately trained and have obtained food hygiene certification, and the Foodbank is formally registered with the Council Environmental Health Service. We believe the foodbank will continue to reach many within our community in one way or another and this will help to pave the way for the gospel to be shared with many.

**House Churches:**

We have more than nine house churches operating around the country and this number will expand during the course of 2024.

Although activities will vary, depending on size of the house church, and available members there has been a huge programme of community involvement and activities. Among these are: coffee mornings providing companionship for those who live alone or feel isolated, shared meals, events commemorating national events e.g. the late Queen Elisabeth II's jubilee, the coronation of King Charles III, quizzes, outdoor cinemas, community choirs, Remembrance services, distribution of 'Good News' newspapers, community music and worship events, bible studies and discussions, nurturing of new believers as well as making sure we don't neglect our senior citizens and their needs.

**International Development:**

Members continue to support the financial needs of our overseas congregations and groups who look to us for spiritual guidance and backing in prayer.

Due to Charity Commission regulations on how our charitable funds can be used we share humanitarian needs from groups around the world and point our members and potential donors in the direction of *Village Foundations* (registered charity no. 1139081) <http://www.village-foundations.org/> to donate directly to meet these needs.

**Risk Management:**

The Trustees have ensured that a suitable system of internal control and risk management processes and procedures are in place to mitigate the major risks that The Congregation faces. This includes issuing guidance on the counting and banking of any cash donations, including ensuring that two independent people perform this task and that all monies are banked as soon as is practicable. A system of budgetary control is in place, and this is reviewed by Trustees and the National Overseer monthly as well as updated procedures for expenditure authorisation. There is a monthly fraud review and examination of accumulated large financial donations. In line with HMRC and Charity Commission guidance the Trustees have paid particular attention to any support it gives to overseas churches, retaining evidence of how funds have been expended and ensuring it is only used for charitable and the purposes intended.

**Reserves Policy:**

The level of normal reserves held is to be sufficient to continue to pay all staff for three months and three times the average monthly spend on budgets. Cash not needed for immediate discharge of liabilities is retained either in short term bank deposit accounts or an account that is fixed for 12 months. Any funds more than this can be added to our investment portfolio on the advice of our advisers.

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2023**


**Financial Review:**

General donations, which also includes trading, rental, and investment income (£174,981) were £3,533 more than the amount received in 2022 (£171,448), which was a 2% increase and more in line with donations received in 2021. General spending has increased by almost 13% to £166,515 from £147,329 in 2022 and results in a surplus of income over expenditure of £9,709.

The Trustees are aware that the value of investments will always fluctuate and are mindful that these must be viewed over an extended period. In the 2022 the value of the investments decreased by £24,873. This reflected the general state of investments portfolios due to the ongoing high levels of inflation and poor economic growth worldwide. During the year, the Trustees changed the ways our investments are managed with the expectation that a more responsive and quicker review of our holdings will result in in benefits for the Congregation's finances. The value of our investments has increased in 2023 consistent with the stock markets showing signs of recovery since the pandemic and the decision of the Trustees to switch the fund's portfolio that in which we invest. In 2023 The Congregation saw an unrealised gain of £16,044.

**Appreciation:**

We value and are extremely grateful for the unceasing support of the members of The Congregation of Yahweh, as volunteers, who give so much of their time, energy, finances, and help. Without this input, The Congregation would not be able to function.

  
Jasmin Myles, Secretary

Date 13/07/24

  
Roger Boden, Treasurer

Date 13/07/24

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

**The Congregation of Yahweh**

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 10 to 18.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2022 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity 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.



Jason Seagrave FCCA

Seagrave French LLP, 1 Poplars Court, Lenton Lane, Nottingham, NG7 2RR

Date: 17/7/24

**THE CONGREGATION OF YAHWEH**

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

|                                                           | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-----------------------------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Incoming Resources</b>                                 |      |                            |                          |                    |                    |
| <b>Incoming Resources from generated funds:</b>           |      |                            |                          |                    |                    |
| Voluntary income                                          |      |                            |                          |                    |                    |
| Donations and gifts                                       | 2    | 165,333                    | 18,635                   | 183,968            | 185,197            |
| Grants                                                    |      | -                          | 7,000                    | 7,000              | -                  |
| Activities for generating funds                           |      |                            |                          |                    |                    |
| Trading Income                                            | 3    | 4,444                      | -                        | 4,444              | 2,672              |
| Rental Income                                             |      | 10,000                     | -                        | 10,000             | 9,320              |
| Investment Income                                         | 4    | <u>6,878</u>               | -                        | <u>6,878</u>       | <u>1,018</u>       |
| <b>Total incoming resources</b>                           |      | <u>186,655</u>             | <u>25,635</u>            | <u>212,290</u>     | <u>198,207</u>     |
| <b>Resources Expended</b>                                 |      |                            |                          |                    |                    |
| <b>Cost of generating funds:</b>                          |      |                            |                          |                    |                    |
| Fundraising trading                                       | 6    | <u>4,033</u>               | -                        | <u>4,033</u>       | <u>2,728</u>       |
| <b>Charitable expenditure:</b>                            |      |                            |                          |                    |                    |
| Ministerial                                               | 6    | 31,539                     | 24,573                   | 56,112             | 46,623             |
| Management and Administration                             | 6    | <u>140,336</u>             | -                        | <u>140,336</u>     | <u>131,095</u>     |
|                                                           |      | <u>171,875</u>             | <u>24,573</u>            | <u>196,448</u>     | <u>177,718</u>     |
| <b>Governance costs</b>                                   | 6    | <u>2,100</u>               | -                        | <u>2,100</u>       | <u>2,100</u>       |
| <b>Total Resources Expended</b>                           | 6    | <u>178,008</u>             | <u>24,573</u>            | <u>202,581</u>     | <u>182,546</u>     |
| <b>Net (outgoing)/incoming resources before transfers</b> |      | 8,647                      | 1,062                    | 9,709              | 15,661             |
| <b>Other recognised gains/(losses)</b>                    |      |                            |                          |                    |                    |
| Unrealised gains/(losses) on investment assets            |      | <u>16,044</u>              | -                        | <u>16,044</u>      | <u>(24,873)</u>    |
| <b>Net Movement in Funds</b>                              |      | 24,691                     | 1,062                    | 25,753             | (9,212)            |
| <b>Reconciliation of funds:</b>                           |      |                            |                          |                    |                    |
| Total funds brought forward                               |      | 897,110                    | 40,141                   | 937,251            | 946,463            |
| Total funds carried forward                               |      | <u>921,801</u>             | <u>41,203</u>            | <u>963,004</u>     | <u>937,251</u>     |

The notes on pages 12 – 18 form an integral part of these accounts.

THE CONGREGATION OF YAHWEH

Balance Sheet as at 31 December 2023

|                                                | Note | 2023            |                | 2022            |                |
|------------------------------------------------|------|-----------------|----------------|-----------------|----------------|
|                                                |      | £               | £              | £               | £              |
| <b>Fixed Assets</b>                            |      |                 |                |                 |                |
| Intangible Assets                              | 9    |                 | -              |                 | -              |
| Tangible Assets                                | 10   |                 | 411,898        |                 | 424,317        |
| Investments                                    | 11   |                 | 279,346        |                 | 263,302        |
|                                                |      |                 | <u>691,244</u> |                 | <u>687,619</u> |
| <b>Current Assets</b>                          |      |                 |                |                 |                |
| Debtors                                        | 12   | 27,064          |                | 31,407          |                |
| Short Term Deposits                            |      | 242,030         |                | 214,756         |                |
| Cash at Bank and in hand                       |      | <u>5,981</u>    |                | <u>7,267</u>    |                |
|                                                |      | 275,075         |                | 253,430         |                |
| Creditors: amounts falling due within one year | 13   | <u>( 3,315)</u> |                | <u>( 3,798)</u> |                |
| <b>Net Current Assets</b>                      |      |                 | <u>271,760</u> |                 | <u>249,632</u> |
| <b>Total assets less current liabilities</b>   |      |                 | <u>963,004</u> |                 | <u>937,251</u> |
| <b>Funds:</b>                                  |      |                 |                |                 |                |
| <b>Unrestricted funds</b>                      |      |                 |                |                 |                |
| General funds                                  |      |                 | 910,220        |                 | 885,710        |
| Designated Funds                               |      |                 | <u>11,581</u>  |                 | <u>11,400</u>  |
|                                                |      |                 | 921,801        |                 | 897,110        |
| <b>Restricted Funds</b>                        |      |                 | <u>41,203</u>  |                 | <u>40,141</u>  |
| <b>Total Funds</b>                             | 15   |                 | <u>963,004</u> |                 | <u>937,251</u> |

Approved by the Board of Trustees on 13/07/24 and signed on its behalf by:

Jasmin Myles-Wilson, Secretary

*J Myles-Wilson*

Roger Boden, Treasurer

*R Boden*

The notes on pages 12 – 18 form an integral part of these accounts.

## THE CONGREGATION OF YAHWEH

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 1. Accounting Policies

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Charities Act 2022, Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" and applicable accounting standards.

- a) Branches which are non autonomous are included in the full accounts. Branches in England are regarded as autonomous and are considered to be connected charities.
- b) All voluntary income is accounted for gross when receivable, as long as it is capable of financial measurement. This includes gifts in kind, included at estimated valuation. Trading income is included net of value added tax.
- c) Resources expended, including grants, are accounted for gross when payable. Resources expended includes costs of the activities and depreciation on related assets. Where such costs relate to more than one functional cost category, they have been split on either an estimated time or floor space basis, as appropriate.
- d) Tangible fixed assets are included at cost or valuation, valuation being cost plus the estimated cost of improvements: there are no uncapitalised tangible fixed assets.
- e) Depreciation is provided to write off the cost or valuation of all fixed assets over their expected useful lives. It is calculated at the following rates:

|                             |                            |
|-----------------------------|----------------------------|
| Freehold land and buildings | 2% per annum on cost       |
| Plant and machinery         | 10 – 20% per annum on cost |
| Fixtures and fittings       | 10% per annum on cost      |
| Computers                   | 20% per annum on cost      |
| Website                     | Over a period of 3 years   |

- f) Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses on revaluations and disposals throughout the year.
- g) All trading stocks are valued at the lower of cost and net realisable value. All other stocks have been estimated at their net realisable value.
- h) Designated funds are funds set aside for specific purposes by the Trustees. Restricted funds are funds subject to specific trusts declared by the donor or created through legal process.
- i) Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against resources expended as incurred.

**THE CONGREGATION OF YAHWEH**

**Notes Forming Part of the Financial Statements for the Year ended 31 December 2023**

|                              |                |                |
|------------------------------|----------------|----------------|
| <b>2 Donations and Gifts</b> | <b>2023</b>    | <b>2022</b>    |
|                              | <b>£</b>       | <b>£</b>       |
| <b>Unrestricted</b>          |                |                |
| Donations and gifts          | 12,501         | 9,045          |
| Tithes                       | 130,041        | 136,592        |
| Events                       | 5,843          | 3,327          |
| Income tax credits           | <u>16,948</u>  | <u>18,093</u>  |
|                              | 165,333        | 167,057        |
| <b>Restricted Donations</b>  |                |                |
| Donations and gifts          | <u>18,635</u>  | <u>18,140</u>  |
|                              | <u>183,968</u> | <u>185,197</u> |

|                             |              |              |
|-----------------------------|--------------|--------------|
| <b>3 Trading Activities</b> | <b>2023</b>  | <b>2022</b>  |
|                             | <b>£</b>     | <b>£</b>     |
| <b>Trading Income</b>       |              |              |
| Printing                    | <u>4,444</u> | <u>2,672</u> |

|                            |              |              |
|----------------------------|--------------|--------------|
| <b>4 Investment Income</b> | <b>2023</b>  | <b>2022</b>  |
|                            | <b>£</b>     | <b>£</b>     |
| Interest Received          | <u>6,878</u> | <u>1,018</u> |

**5 Grants and donations payable**

Grants and donations payable for the year ended 31 December 2023 were £22,189 (2022: £18,472).

The major grants and donations paid in the year were:

|                                                            |          |
|------------------------------------------------------------|----------|
|                                                            | <b>£</b> |
| Grants to local churches in England to support their work  | 16,489   |
| Grants to missionary church in Kenya to support their work | 5,700    |

**THE CONGREGATION OF YAHWEH**

Notes forming part of the Financial Statements for the Year Ended 31 December 2023

**6 Analysis of Total Resources Expended**

|                               | <b>Staff<br/>Costs<br/>£</b> | <b>Other direct<br/>Costs<br/>£</b> | <b>Other<br/>Costs<br/>£</b> | <b>Total<br/>2023<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|-------------------------------|------------------------------|-------------------------------------|------------------------------|-----------------------------|-----------------------------|
| Publishing                    | -                            | 2,795                               | 1,238                        | 4,033                       | 2,728                       |
| Ministerial                   | -                            | 45,420                              | 10,692                       | 56,112                      | 46,623                      |
| Management and administration | 96,734                       | 40,717                              | 2,885                        | 140,336                     | 131,095                     |
| Governance costs              | -                            | -                                   | 2,100                        | 2,100                       | 2,100                       |
|                               | <u>96,734</u>                | <u>88,932</u>                       | <u>16,915</u>                | <u>202,581</u>              | <u>182,546</u>              |

**7 Other Costs include:**

|                                     | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|-------------------------------------|-------------------|-------------------|
| Independent Examiner's remuneration | 2,100             | 2,100             |
| Depreciation and amortisation       | <u>14,815</u>     | <u>14,350</u>     |
|                                     | <u>16,915</u>     | <u>16,450</u>     |

**8 Staff Costs**

|                       | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|-----------------------|-------------------|-------------------|
| Wages and Salaries    | 93,110            | 87,944            |
| Social Security costs | 1,802             | 1,608             |
| Pension costs         | <u>1,822</u>      | <u>1,699</u>      |
|                       | <u>96,734</u>     | <u>91,251</u>     |

Average number of employees 6 6

No employee was paid £60,000 per annum or above.

The allocation of staff costs by department are analysed in note 6 above.

**9 Intangible Fixed Assets**

| <b>Cost</b>           | <b>Website<br/>£</b> |
|-----------------------|----------------------|
| 1 January 2023        | 10,055               |
| Additions             | <u>-</u>             |
| 31 December 2023      | <u>10,055</u>        |
| <b>Depreciation</b>   |                      |
| At 1 January 2023     | 10,055               |
| Charge for the year   | <u>-</u>             |
| 31 December 2023      | <u>10,055</u>        |
| <b>Net Book Value</b> |                      |
| 31 December 2023      | <u>-</u>             |
| 31 December 2022      | <u>-</u>             |

**THE CONGREGATION OF YAHWEH**

**Notes Forming Part of the Financial Statements for the Year Ended 31 December 2023**

| <b>10 Tangible Fixed Assets</b> | <b>Plant and Machinery</b> | <b>Fixtures and Fittings</b> | <b>Land and Buildings</b> | <b>Total</b>   |
|---------------------------------|----------------------------|------------------------------|---------------------------|----------------|
|                                 | £                          | £                            | £                         | £              |
| <b>Cost</b>                     |                            |                              |                           |                |
| 1 January 2023                  | 19,689                     | 72,119                       | 549,728                   | 641,536        |
| Additions                       | 2,396                      | -                            | -                         | 2,396          |
| Disposals                       | -                          | -                            | -                         | -              |
| 31 December 2023                | <u>22,085</u>              | <u>72,119</u>                | <u>549,728</u>            | <u>643,932</u> |
| <b>Depreciation</b>             |                            |                              |                           |                |
| 1 January 2023                  | 6,026                      | 69,143                       | 142,050                   | 217,219        |
| Charge for the year             | 2,597                      | 1,223                        | 10,995                    | 14,815         |
| Disposals                       | -                          | -                            | -                         | -              |
| 31 December 2023                | <u>8,623</u>               | <u>70,366</u>                | <u>153,045</u>            | <u>232,034</u> |
| <b>Net Book Value</b>           |                            |                              |                           |                |
| 31 December 2023                | <u>13,462</u>              | <u>1,753</u>                 | <u>396,683</u>            | <u>411,898</u> |
| 31 December 2022                | <u>13,663</u>              | <u>2,976</u>                 | <u>407,678</u>            | <u>424,317</u> |

The trustees are of the opinion that the market value of the Land and Buildings is significantly higher than the carrying value. However, given most of these properties are churches, it is impractical to quantify the difference.

| <b>11 Fixed Asset Investments</b> | <b>£</b>       |
|-----------------------------------|----------------|
| <b>Market value</b>               |                |
| 1 January 2023                    | 263,302        |
| Additions                         | -              |
| Disposal proceeds                 | -              |
| Net investment gains/(losses)     | <u>16,044</u>  |
| 31 December 2023                  | <u>279,346</u> |

All fixed asset investments, except £250 of silver coins, relate to investment trusts and unit trusts and are administered by the fund managers abrdn Financial Planning and Advice Ltd. The trustees are of the opinion that the valuation will have altered since the year end, as is expected with such investments which fluctuate daily. However, it is considered impractical to quantify the difference.

| <b>12 Debtors: amounts falling due within one year</b>   | <b>2023</b>   | <b>2022</b>   |
|----------------------------------------------------------|---------------|---------------|
|                                                          | £             | £             |
| Trade Debtors                                            | 10            | 47            |
| Other Debtors                                            | 3,430         | 4,226         |
| Prepayments and accrued income                           | 3,440         | 2,600         |
| Loans                                                    | <u>20,184</u> | <u>24,534</u> |
|                                                          | <u>27,064</u> | <u>31,407</u> |
| <b>13 Creditors: amounts falling due within one year</b> | <b>2023</b>   | <b>2022</b>   |
|                                                          | £             | £             |
| Other Creditors                                          | 1,215         | 1,698         |
| Accruals                                                 | <u>2,100</u>  | <u>2,100</u>  |
|                                                          | <u>3,315</u>  | <u>3,798</u>  |

THE CONGREGATION OF YAHWEH

Notes Forming Part of the Financial Statements for the Year Ended 31 December 2023

| 14 Analysis of Net Assets between Funds | Fixed Assets<br>£ | Net Current Assets<br>£ | Total<br>£     |
|-----------------------------------------|-------------------|-------------------------|----------------|
| <b>Unrestricted Funds</b>               |                   |                         |                |
| General funds                           | 687,167           | 223,053                 | 910,220        |
| <i>Designated Funds:</i>                |                   |                         |                |
| Legacy Fund                             | -                 | 5,453                   | 5,453          |
| Other designated funds                  | -                 | 6,128                   | 6,128          |
| <b>Restricted Funds</b>                 |                   |                         |                |
| International Development Fund          | -                 | 11,404                  | 11,404         |
| The Building Fund                       | -                 | 14,693                  | 14,693         |
| ARK Food Bank Projects (via SGC)        | 4,077             | 7,413                   | 11,490         |
| Other restricted funds                  | -                 | 3,616                   | 3,616          |
| <b>Total Funds</b>                      | <u>691,244</u>    | <u>271,760</u>          | <u>963,004</u> |

The Legacy Fund consists of a legacy left to the charity in the will of a longstanding member primarily (but not exclusively) to be used for professionally recording the Songs of the Congregation and getting them into the public domain.

The International Development Fund aims to provide financial support for those asked to visit churches or mission projects overseas; to provide resources and literature to train members of likeminded overseas congregations; to supply bibles, food, water and medicine to countries currently in fellowship with CoY UK.

The Building Fund consists of donations towards the refurbishment of the Charity's properties on Carlton Road, Nottingham.

The ARK Food Bank Projects Fund consists of a donation from one individual to be used for the Ark Food Bank and its projects. It has been kept separate in case that person wishes to see how the money has been used.

15 Summary of fund movements

|                                  | Fund balances as at 1 January 2023<br>£ | Incoming resources<br>£ | Outgoing resources<br>£ | Transfers and Gains / (losses)<br>£ | Fund balances as at 31 December 2023<br>£ |
|----------------------------------|-----------------------------------------|-------------------------|-------------------------|-------------------------------------|-------------------------------------------|
| <b>Unrestricted Funds</b>        |                                         |                         |                         |                                     |                                           |
| General funds                    | 885,710                                 | 174,981                 | (166,515)               | 16,044                              | 910,220                                   |
| <i>Designated Funds:</i>         |                                         |                         |                         |                                     |                                           |
| Legacy Fund                      | 9,941                                   | 1,100                   | (5,588)                 | -                                   | 5,453                                     |
| Other designated funds           | 1,459                                   | 10,574                  | (5,905)                 | -                                   | 6,128                                     |
| <b>Restricted Funds</b>          |                                         |                         |                         |                                     |                                           |
| International Development Fund   | 11,061                                  | 4,668                   | (4,325)                 | -                                   | 11,404                                    |
| The Building Fund                | 10,783                                  | 3,910                   | -                       | -                                   | 14,693                                    |
| ARK Food Bank Projects (via SGC) | 15,561                                  | -                       | (4,071)                 | -                                   | 11,490                                    |
| Other restricted funds           | <u>2,736</u>                            | <u>17,057</u>           | <u>(16,177)</u>         | <u>-</u>                            | <u>3,616</u>                              |
| <b>Total Funds</b>               | <u>937,251</u>                          | <u>212,290</u>          | <u>(202,581)</u>        | <u>16,044</u>                       | <u>963,004</u>                            |

**THE CONGREGATION OF YAHWEH**

**Notes Forming Part of the Financial Statements for the Year Ended 31 December 2023**

**16 Transactions with trustees**

During the year to 31 December 2023 the trustees received expenses totalling £nil (2022: £nil).

**17 Ultimate Controlling Party**

The charity is controlled by the trustees.

**THE CONGREGATION OF YAHWEH**

England & Wales - Charity number 245132

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# Accounts

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**Year ending 31 December 2022**

**The Congregation of Yahweh**

**Trustees' Annual Report and Accounts**



27A Carlton Road, Nottingham, NG3 2DG  
Website: <http://www.congyah.co.uk>  
Email: [accounts@congyah.co.uk](mailto:accounts@congyah.co.uk)  
Tel: 0115 8378083  
Charity Registration No: 245132

## The Congregation of Yahweh

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## **Structure and Management**

### **Board of Trustees:**

Edwin Josephs (Chair)  
Jasmin Myles-Wilson (Secretary)  
Roger Boden (Treasurer)  
Gale Boden  
Wayne McLeish

### **Apostolic Council:**

Alcot Walker  
Jon Thornton  
Daslie Nicholson  
Shearon Walker

### **Board of Elders:**

David Hayes  
Edwin Josephs  
Pnina Josephs  
Valerie Warsop  
Beverly Nembhard

The Board of Trustees, as the legal governing body, forwards the objectives of The Congregation of Yahweh (The Congregation) by managing its financial affairs and other resources for example, property and ensuring The Congregations complies with its legal framework and statutory obligations. It prudently manages and distributes the resources of The Congregation, consistent with the charitable purposes the funds were donated for, so it can effectively fulfil its mission in the world. In line with the Constitution new trustees are appointed by the Board of Trustees.

The Apostolic Council is responsible for receiving and implementing the vision as the Holy Spirit enables. Their work is pioneering, developing and growing fellowship groups, home and abroad, through forwarding the message of the Gospel. The team is made up of apostles and prophets.

The Board of Elders is responsible for ensuring the safeguarding and spiritual health of The Congregation and to evaluate the biblical teaching presented within The Congregation and to make sure it is well-led in this regard.

## **Reference and Administrative Details**

|                              |                                                                                                                                                                                                                                      |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Bankers:</b>              | Santander Business Banking<br>Bridle Road, Bootle, L30 4GB<br><br>Nationwide Building Society<br>Kings Park Road, Moulton Park, Northampton, NN3 0NW<br><br>The Charity Bank Ltd<br>Fosse House, 182 High Street, Tonbridge, TN9 1BE |
| <b>Independent Examiner:</b> | Jason Seagrave FCCA, Seagrave French LLP,<br>1 Poplars Court, Lenton Lane, Nottingham, NG7 2RR                                                                                                                                       |
| <b>Insurance Brokers:</b>    | BHIB Insurance Brokers<br>Grove Park, AGM House, 3 Barton Close, Enderby,<br>Leicester, LE19 1SJ                                                                                                                                     |
| <b>Investment Advisors:</b>  | 1825<br>1 Holly Street, Sheffield, S1 2GT                                                                                                                                                                                            |

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2022**

## **Governance Report**

General information about the charity is set out on pages 3 & 4.

### **The Beginnings**

The Congregation was founded in 1960 and was registered with the Charity Commission as a charity on 14 April 1964 and subsequently registered with HM Revenue and Customs (HMRC) for the purpose of Gift Aid.

Peter Warsop, an ardent young preacher who was tireless in his pursuit of truth, and others of like mind rented a small, upper room in the bustling market town of Loughborough, Leics., and The Congregation's work as it is today, began.

A time of unfolding revelation followed as this minister taught about the Body of Christ, the function of the ministerial gifts as laid out in Ephesians 4 and freedom to use the gifts of the Holy Spirit. Little, if anything, was being taught about these things in the church world at that time.

In the late 1950's he took up the pastorate of a church group in Nottingham. In a relatively short period of time the group grew through an intense programme of evangelism which saw hundreds of people come to faith and receive water baptism!

The first great change happened when the leadership began to baptise the believers in the Name of Jesus as declared in the scriptures. This was an unheard of departure from the tradition of baptising in the name of the Father, Son and Holy Spirit. Hundreds of people benefited from this, however, and Water Baptism services were a regular part of the life of the Church.

1966 brought a revelation about Covenant and the fact that it was possible for men and women to have an acknowledged covenant relationship with Yahweh today. Understanding about the place of the Nation of Israel in Yahweh's ongoing purposes, the truth of the Olive Tree (Romans 11), and a growing awareness of the Hebraic roots of our faith was being established in people's lives.

Following this The Congregation was launched into a decade of restoration - the use of God's personal name (Yahweh), and the real name of His Son (Yahshua), the seventh day Sabbath and the Feasts of Yahweh as outlined in Leviticus 23. This was quickly followed by holiness and sanctification.

With a desire to propagate the full Gospel of the Kingdom, The Congregation set up a small printing works from which it began to produce a variety of literature which was distributed across the world. This laid a foundation for all the future printing and publishing needs of The Congregation.

The Congregation has always been keen to share the message with people from all walks of life at home and abroad. This has resulted in establishing congregations in Jamaica Malawi and Kenya, and creating ties of fellowship with brethren in Norway, Denmark, the USA, Canada, Rwanda, Myanmar, South Africa, Puerto Rico and India.

### **Main Objective:**

The primary objective of The Congregation, in response to Yahshua's commission (Matthew 28:19-20), is to proclaim the Gospel; win souls and build the Kingdom wherever Yahweh's Spirit leads, and the three parts of the Leadership Team work together to achieve this.

**THE CONGREGATION OF YAHWEH**  
**Trustees' Report for the year ended 31st December 2022 (continued)**

**Review of 2022**

During the year we continued to implement our updated vision for 2021-2025, The 1845 Vision building on our main objective to reach the world with the message of the Gospel and teach disciples everything that the Father has revealed to us – precious truths, doctrines, and Distinctives that frame the identity of the Congregation of Yahweh.

**Aim 1: House Churches** which focus on key practices of the Early Church:

- Prayer
- Teaching (Apostles' Doctrine)
- Fellowship (with food)
- Breaking of Bread
- Worship
- Hospitality/Evangelism/Missions

**Aim 2: Community Outreach-** Ministry in specific communities located across towns/cities in the UK including:

- Sharing the Good News of the Kingdom
- Praying for and blessing others and handing out relevant 'Gospel' literature and information
- Promoting events/services/ministries of CoY
- Finding men/women 'of peace' who are willing to open homes
- Serving/ministering in specific ways which meet existing needs in communities
- Planting of other House Churches and/or the locating of premises which will facilitate the numerical growth of House Churches

**Aim 3: Faithbuilders**

Reaching out primarily (but not exclusively) to 18-30yr olds with the message of the Gospel. Activities include Gospel-focussed services, discussion groups, student meals, and other social events

**Aim 4: Ark Projects**

To provide food programmes (and any other outreach projects) to both students and the underprivileged/deprived in Nottingham, bringing them into close proximity of the Church and its members.

**Aim 5: International Humanitarian Projects**

To include...

- The provision of medicine, food, water and Bibles to those most in need across the developing world
- Developing relationships with humanitarian organisations.

**Aim 6: International Network**

To include...

- Connecting with existing international networks, as well as reaching out to new countries/continents
- Establishing individual relationships across international Congregations
- Exchange programmes that strengthen people of 'like faith'
- Annual production of Mission Times

**Aim 7: Impact both the community and the Christian world through the medium of Creative/Performing Arts Ministry**

- Music production
- Community choir

**Aim 8: Prayer Centre**

- To establish a centre of operation from which the many prayer requests/needs that come in from the UK and across the world can be responded to and processed effectively
- To build a strong team of people who see prayer and intercession as a key function of their lives

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2022**

**Aim 9: Discipleship Programme** that takes those who come to faith on a journey which establishes key understanding in matters related to faith and the *Distinctives* of the Congregation of Yahweh.

**Aim 10: Online Services**

To include...

- The provision of sound Biblical teaching to CoY's National & International online network which helps with the development of faith in believers, and the promotion of CoY's beliefs/doctrine
- Having a strong presence on social media platforms

**Aim 11: The re-establishing of Youth Link as a viable and influential ministry, nurturing the faith of children and young people in both House Churches & the Community.**

This will include the development and management of:

- Discipleship Programme
- New Generation Bible Studies
- YL Membership

**Aim 12: CoY's Membership Process, which outlines**

- Requirements
- Benefits
- Defaulting

**Aim 13: Ministerial Training Programme**

To provide Mosaic Courses online which offer valuable resources for leaders, and equip individuals for ministry in the UK and across the world.

**Aim 14: Mentoring Programme (Ministry Pathway)**

To mentor, train and prepare select individuals (18-45yrs) for ministry, particularly those who have been identified as potential leaders across the range of ministry areas in the Congregation.

**Aim 15: Printed and online resources/materials** which will give further understanding of the beliefs/doctrines of the Congregation and support the development of faith in young believers.

This will be done through the following resources...

- Website
- Kingdom Life (K-Life)
- Quest for Truth
- National Annual Report
- ONE Focus Documents

**Aim 16: National (Centre Church) Building Programme**

To give the Church Hall a general face lift, which captures the future direction of Ministry within the Congregation.

**The Ark (and Food Bank)**

Our food bank is run differently from most in the community, as we are coming at this from a Biblical perspective of feeding those who are without. We take self-referrals as well as referrals from organisations and we have seen, first-hand, the desperate situations some people are in. A small team has been delivering food parcels, and we have been able to pray with and for people and give Bibles out. We put gospel tracts in each parcel.

We have been faithfully reaching out to the community, asking for support both financially and for food donations. We have used some of the donation of £20,000 we received at the end of 2021 to help us purchase a second-hand delivery vehicle and undertake activities for the community. We are extremely grateful, and this will go a long way in supporting the Food Bank.

Reaching out to the homeless is something we felt we needed to do so we have made up bags to be handed out. Individuals who want to be involved with this can put them in the boot of their car so that when they are out and about, they can hand the bags out to the homeless.

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2022**

Unfortunately we had to temporarily close the Foodbank in April 2022 so we could ensure all our volunteers were appropriately trained and obtained food hygiene certification and the Foodbank was formally registered with the Council Environmental Health Service. There are now 7 volunteers trained in Basic Food Hygiene and Allergens, which is impressive. Since reopening the take up has been slow so we are continuing to rebuild connections with the various organisations we are familiar with. We have been successful in securing a grant from the council which enabled us to restock our shelves and to purchase Tesco vouchers to give out to struggling people/families. We believe the foodbank will reach many within our community in one way or another and this will help to pave the way for the gospel to be shared with many.

### **International Development**

During the year we sent two ministers to reaffirm connections with our international sister fellowships in Jamaica and to explore new connections with churches in Puerto Rico at a financial cost of approximately £7,018.

### **Risk Management:**

The Trustees have ensured that a suitable system of internal control and risk management processes and procedures are in place to mitigate the major risks that The Congregation faces. This includes issuing guidance on the counting and banking of any cash donations, including ensuring that two independent people perform this task and that all monies are banked as soon as is practicable. A system of budgetary control is in place, and this is reviewed by Trustees and the National Overseer monthly as well as updated procedures for expenditure authorisation. There is a monthly fraud review and examination of accumulated large financial donations. In line with HMRC and Charity Commission guidance the Trustees have paid particular attention to any support it gives to overseas churches, retaining evidence of how funds have been expended and ensuring it is only used for charitable and the purposes intended.

### **Reserves Policy:**

The level of normal reserves held is to be sufficient to continue to pay all staff for three months and three times the average monthly spend on budgets. Cash not needed for immediate discharge of liabilities is retained either in short term bank deposit accounts or an account that is fixed for 12 months. Any funds more than this can be added to our investment portfolio on the advice of our advisers. During the year we added £60k to our investments.

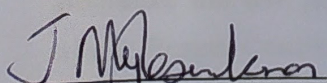
### **Financial Review:**

General donations, which also includes trading, rental, and investment income (£171,448) were £2,980 less than the amount received in 2021 (£174,428), which was a 1.7% decrease and most likely a reflection on the cost-of-living crisis that many people are facing. General spending has decreased by almost 10% to £147,329 from £163,655 in 2021.

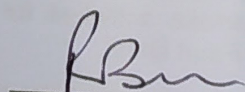
The Trustees are aware that the value of investments will always fluctuate and are mindful that these must be viewed over an extended period. In the 2022 the value of the investments decreased by £24,873. This reflects the general state of investments portfolios due to the ongoing high levels of inflation and poor economic growth worldwide. During the year the Trustees changed the ways our investments are managed and are hopeful that a more responsive and quicker review of our holdings will result in benefits for the Congregation's finances.

### **Appreciation:**

We value and are extremely grateful for the unceasing support of the members of The Congregation of Yahweh, as volunteers, who give so much of their time, energy, finances and help. Without this input, The Congregation would not be able to function.

  
Jasmin Myles-Wilson, Secretary

Date 25/07/23

  
Roger Boden, Treasurer

Date 25/07/23

## Independent Examiner's Report to the Trustees of

### The Congregation of Yahweh

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 10 to 17.

#### Responsibilities and basis of report

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

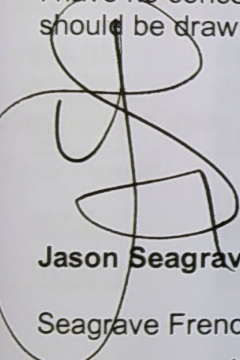
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### 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 charity 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.



**Jason Seagrave FCCA**

Seagrave French LLP, 1 Poplars Court, Lenton Lane, Nottingham, NG7 2RR

Date:

1/8/23

**THE CONGREGATION OF YAHWEH**

**Statement of Financial Activities for the Year Ended 31 December 2022**

|                                                           | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-----------------------------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Incoming Resources</b>                                 |      |                            |                          |                    |                    |
| <b>Incoming Resources from generated funds:</b>           |      |                            |                          |                    |                    |
| Voluntary income                                          |      |                            |                          |                    |                    |
| Donations and gifts                                       | 2    | 167,057                    | 18,140                   | 185,197            | 201,613            |
| Grants                                                    |      | -                          | -                        | -                  | -                  |
| Activities for generating funds                           |      |                            |                          |                    |                    |
| Trading Income                                            | 3    | 2,672                      | -                        | 2,672              | 3,452              |
| Rental Income                                             |      | 9,320                      | -                        | 9,320              | 9,416              |
| Investment Income                                         | 4    | 1,018                      | -                        | 1,018              | 2,739              |
| <b>Net gain on disposal of fixed assets</b>               |      | <u>-</u>                   | <u>-</u>                 | <u>-</u>           | <u>-</u>           |
| <b>Total incoming resources</b>                           |      | <u>180,067</u>             | <u>18,140</u>            | <u>198,207</u>     | <u>217,220</u>     |
| <b>Resources Expended</b>                                 |      |                            |                          |                    |                    |
| <b>Cost of generating funds:</b>                          |      |                            |                          |                    |                    |
| Fundraising trading                                       | 6    | <u>2,728</u>               | <u>-</u>                 | <u>2,728</u>       | <u>6,190</u>       |
| <b>Charitable expenditure:</b>                            |      |                            |                          |                    |                    |
| Ministerial                                               | 6    | 24,691                     | 21,932                   | 46,623             | 40,429             |
| Management and Administration                             | 6    | <u>131,095</u>             | <u>-</u>                 | <u>131,095</u>     | <u>130,888</u>     |
|                                                           |      | <u>155,786</u>             | <u>21,932</u>            | <u>177,718</u>     | <u>171,317</u>     |
| <b>Governance costs</b>                                   | 6    | <u>2,100</u>               | <u>-</u>                 | <u>2,100</u>       | <u>2,100</u>       |
| <b>Total Resources Expended</b>                           | 6    | <u>160,614</u>             | <u>21,932</u>            | <u>182,546</u>     | <u>179,607</u>     |
| <b>Net (outgoing)/incoming resources before transfers</b> |      | 19,453                     | (3,792)                  | 15,661             | 37,613             |
| Transfers                                                 |      | -                          | -                        | -                  | -                  |
| <b>Other recognised gains/(losses)</b>                    |      |                            |                          |                    |                    |
| Realised gains/(losses) on investment assets              |      | -                          | -                        | -                  | -                  |
| Unrealised gains/(losses) on investment assets            |      | <u>(24,873)</u>            | <u>-</u>                 | <u>(24,873)</u>    | <u>15,927</u>      |
| <b>Net Movement in Funds</b>                              |      | <u>(5,420)</u>             | <u>(3,792)</u>           | <u>(9,212)</u>     | <u>53,540</u>      |
| <b>Reconciliation of funds:</b>                           |      |                            |                          |                    |                    |
| Total funds brought forward                               |      | <u>902,530</u>             | <u>43,933</u>            | <u>946,463</u>     | <u>892,923</u>     |
| Total funds carried forward                               |      | <u>897,110</u>             | <u>40,141</u>            | <u>937,251</u>     | <u>946,463</u>     |

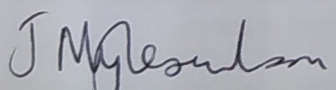
The notes on pages 12 – 17 form an integral part of these accounts.

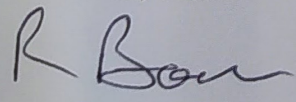
THE CONGREGATION OF YAHWEH

Balance Sheet as at 31 December 2022

|                                                | Note | 2022            |                | 2021            |                |
|------------------------------------------------|------|-----------------|----------------|-----------------|----------------|
|                                                |      | £               | £              | £               | £              |
| <b>Fixed Assets</b>                            |      |                 |                |                 |                |
| Intangible Assets                              | 9    |                 | -              |                 | -              |
| Tangible Assets                                | 10   |                 | 424,317        |                 | 428,152        |
| Investments                                    | 11   |                 | 263,302        |                 | 288,175        |
|                                                |      |                 | <u>687,619</u> |                 | <u>716,327</u> |
| <b>Current Assets</b>                          |      |                 |                |                 |                |
| Debtors                                        | 12   | 31,407          |                | 31,853          |                |
| Short Term Deposits                            |      | 214,756         |                | 182,941         |                |
| Cash at Bank and in hand                       |      | <u>7,267</u>    |                | <u>18,503</u>   |                |
|                                                |      | 253,430         |                | 233,297         |                |
| Creditors: amounts falling due within one year | 13   | <u>( 3,798)</u> |                | <u>( 3,161)</u> |                |
| <b>Net Current Assets</b>                      |      |                 | <u>249,632</u> |                 | <u>230,136</u> |
| <b>Total assets less current liabilities</b>   |      |                 | <u>937,251</u> |                 | <u>946,463</u> |
| <b>Funds:</b>                                  |      |                 |                |                 |                |
| <b>Unrestricted funds</b>                      |      |                 |                |                 |                |
| General funds                                  |      |                 | 885,710        |                 | 886,464        |
| Designated Funds                               |      |                 | <u>11,400</u>  |                 | <u>16,066</u>  |
|                                                |      |                 | 897,110        |                 | 902,530        |
| <b>Restricted Funds</b>                        |      |                 | <u>40,141</u>  |                 | <u>43,933</u>  |
| <b>Total Funds</b>                             | 15   |                 | <u>937,251</u> |                 | <u>946,463</u> |

Approved by the Board of Trustees on 23/07/2023 and signed on its behalf by:

  
**Jasmin Myles-Wilson, Secretary**

**Roger Boden, Treasurer**  


## THE CONGREGATION OF YAHWEH

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 1. Accounting Policies

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Charities Act 2011, Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" and applicable accounting standards.

- a) Branches which are non autonomous are included in the full accounts. Branches in England are regarded as autonomous and are considered to be connected charities.
- b) All voluntary income is accounted for gross when receivable, as long as it is capable of financial measurement. This includes gifts in kind, included at estimated valuation. Trading income is included net of value added tax.
- c) Resources expended, including grants, are accounted for gross when payable. Resources expended includes costs of the activities and depreciation on related assets. Where such costs relate to more than one functional cost category they have been split on either an estimated time or floor space basis, as appropriate.
- d) Tangible fixed assets are included at cost or valuation, valuation being cost plus the estimated cost of improvements: there are no uncapitalised tangible fixed assets.
- e) Depreciation is provided to write off the cost or valuation of all fixed assets over their expected useful lives. It is calculated at the following rates:

|                             |                            |
|-----------------------------|----------------------------|
| Freehold land and buildings | 2% per annum on cost       |
| Plant and machinery         | 10 – 20% per annum on cost |
| Fixtures and fittings       | 10% per annum on cost      |
| Computers                   | 20% per annum on cost      |
| Website                     | Over a period of 3 years   |
- f) Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses on revaluations and disposals throughout the year.
- g) All trading stocks are valued at the lower of cost and net realisable value. All other stocks have been estimated at their net realisable value.
- h) Designated funds are funds set aside for specific purposes by the Trustees. Restricted funds are funds subject to specific trusts declared by the donor or created through legal process.
- i) Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against resources expended as incurred.

## THE CONGREGATION OF YAHWEH

### Notes Forming Part of the Financial Statements for the Year ended 31 December 2022

| <b>2 Donations and Gifts</b>                                                                   | <b>2022</b>    | <b>2021</b>    |
|------------------------------------------------------------------------------------------------|----------------|----------------|
|                                                                                                | <b>£</b>       | <b>£</b>       |
| <b>Unrestricted</b>                                                                            |                |                |
| Donations and gifts                                                                            | 9,045          | 8,646          |
| Tithes                                                                                         | 136,592        | 127,709        |
| Events                                                                                         | 3,327          | 7,111          |
| Income tax credits                                                                             | <u>18,093</u>  | <u>17,288</u>  |
|                                                                                                | 167,057        | 160,754        |
| <b>Restricted Donations</b>                                                                    |                |                |
| Donations and gifts                                                                            | <u>18,140</u>  | <u>40,859</u>  |
|                                                                                                | <u>185,197</u> | <u>201,613</u> |
| <br>                                                                                           |                |                |
| <b>3 Trading Activities</b>                                                                    | <b>2022</b>    | <b>2021</b>    |
|                                                                                                | <b>£</b>       | <b>£</b>       |
| <b>Trading Income</b>                                                                          |                |                |
| Printing                                                                                       | 2,672          | 3,302          |
| Sundry Sales                                                                                   | <u>-</u>       | <u>150</u>     |
|                                                                                                | <u>2,672</u>   | <u>3,452</u>   |
| <br>                                                                                           |                |                |
| <b>4 Investment Income</b>                                                                     | <b>2022</b>    | <b>2021</b>    |
|                                                                                                | <b>£</b>       | <b>£</b>       |
| Interest Received                                                                              | 1,018          | 890            |
| Income receivable from investment funds and unit trusts                                        | <u>-</u>       | <u>1,849</u>   |
|                                                                                                | <u>1,018</u>   | <u>2,739</u>   |
| <br>                                                                                           |                |                |
| <b>5 Grants and donations payable</b>                                                          |                |                |
| Grants and donations payable for the year ended 31 December 2022 were £18,472 (2021: £18,309). |                |                |
| The major grants and donations paid in the year were:                                          |                |                |
|                                                                                                |                | <b>£</b>       |
| Grants to local churches in England to support their work                                      |                | 11,122         |
| Grants to missionary church in Kenya to support their work                                     |                | 7,350          |

**THE CONGREGATION OF YAHWEH**

**Notes forming part of the Financial Statements for the Year Ended 31 December 2022**

**6 Analysis of Total Resources Expended**

|                               | <b>Staff<br/>Costs<br/>£</b> | <b>Other direct<br/>Costs<br/>£</b> | <b>Other<br/>Costs<br/>£</b> | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|-------------------------------|------------------------------|-------------------------------------|------------------------------|-----------------------------|-----------------------------|
| Publishing                    | -                            | 1,476                               | 1,252                        | 2,728                       | 6,190                       |
| Ministerial                   | -                            | 35,931                              | 10,692                       | 46,623                      | 40,429                      |
| Management and administration | 91,251                       | 37,438                              | 2,406                        | 131,095                     | 130,888                     |
| Governance costs              | <u>-</u>                     | <u>-</u>                            | <u>2,100</u>                 | <u>2,100</u>                | <u>2,100</u>                |
|                               | <u>91,251</u>                | <u>74,845</u>                       | <u>16,450</u>                | <u>182,546</u>              | <u>179,607</u>              |

**7 Other Costs include:**

|                                     | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|-------------------------------------|-------------------|-------------------|
| Independent Examiner's remuneration | 2,100             | 2,100             |
| Depreciation and amortisation       | <u>14,350</u>     | <u>12,247</u>     |
|                                     | <u>16,450</u>     | <u>14,347</u>     |

**8 Staff Costs**

|                             | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|-----------------------------|-------------------|-------------------|
| Wages and Salaries          | 87,944            | 82,387            |
| Social Security costs       | 1,608             | 1,948             |
| Pension costs               | <u>1,699</u>      | <u>1,604</u>      |
|                             | <u>91,251</u>     | <u>85,939</u>     |
| Average number of employees | <u>6</u>          | <u>5</u>          |

No employee was paid £60,000 per annum or above.  
The allocation of staff costs by department are analysed in note 6 above.

**9 Intangible Fixed Assets**

| <b>Cost</b>             | <b>Website<br/>£</b> |
|-------------------------|----------------------|
| 1 January 2022          | 10,055               |
| Additions               | <u>-</u>             |
| 31 December 2022        | <u>10,055</u>        |
| <b>Depreciation</b>     |                      |
| At 1 January 2022       | 10,055               |
| Charge for the year     | <u>-</u>             |
| 31 December 2022        | <u>10,055</u>        |
| <b>Net Book Value</b>   |                      |
| <b>31 December 2022</b> | <u>-</u>             |
| 31 December 2021        | <u>-</u>             |

**THE CONGREGATION OF YAHWEH**

**Notes Forming Part of the Financial Statements for the Year Ended 31 December 2022**

| <b>10 Tangible Fixed Assets</b> | <b>Plant and Machinery</b> | <b>Fixtures and Fittings</b> | <b>Land and Buildings</b> | <b>Total</b>          |
|---------------------------------|----------------------------|------------------------------|---------------------------|-----------------------|
|                                 | £                          | £                            | £                         | £                     |
| <b>Cost</b>                     |                            |                              |                           |                       |
| 1 January 2022                  | 12,894                     | 68,399                       | 549,728                   | 631,021               |
| Additions                       | 6,795                      | 3,720                        | -                         | 10,515                |
| Disposals                       | <u>-</u>                   | <u>-</u>                     | <u>-</u>                  | <u>-</u>              |
| 31 December 2022                | <u>19,689</u>              | <u>72,119</u>                | <u>549,728</u>            | <u>641,536</u>        |
| <b>Depreciation</b>             |                            |                              |                           |                       |
| 1 January 2022                  | 3,415                      | 68,399                       | 131,055                   | 202,869               |
| Charge for the year             | 2,611                      | 744                          | 10,995                    | 14,350                |
| Disposals                       | <u>-</u>                   | <u>-</u>                     | <u>-</u>                  | <u>-</u>              |
| 31 December 2022                | <u>6,026</u>               | <u>69,143</u>                | <u>142,050</u>            | <u>217,219</u>        |
| <b>Net Book Value</b>           |                            |                              |                           |                       |
| <b>31 December 2022</b>         | <b><u>13,663</u></b>       | <b><u>2,976</u></b>          | <b><u>407,678</u></b>     | <b><u>424,317</u></b> |
| 31 December 2021                | <u>9,479</u>               | <u>-</u>                     | <u>418,673</u>            | <u>428,152</u>        |

The trustees are of the opinion that the market value of the Land and Buildings is significantly higher than the carrying value. However, given most of these properties are churches, it is impractical to quantify the difference.

| <b>11 Fixed Asset Investments</b> | <b>£</b>        |
|-----------------------------------|-----------------|
| <b>Market value</b>               |                 |
| 1 January 2022                    | 288,175         |
| Additions                         | -               |
| Disposal proceeds                 | -               |
| Net investment gains/(losses)     | <u>(24,873)</u> |
| 31 December 2022                  | <u>263,302</u>  |

All fixed asset investments, except £250 of silver coins, relate to investment trusts and unit trusts and are administered by the fund managers 1825. The trustees are of the opinion that the valuation will have altered since the year end, as is expected with such investments which fluctuate daily. However, it is considered impractical to quantify the difference.

| <b>12 Debtors: amounts falling due within one year</b>   | <b>2022</b>   | <b>2021</b>   |
|----------------------------------------------------------|---------------|---------------|
|                                                          | £             | £             |
| Trade Debtors                                            | 47            | -             |
| Other Debtors                                            | 4,226         | 2,224         |
| Prepayments and accrued income                           | 2,600         | 2,095         |
| Loans                                                    | <u>24,534</u> | <u>27,534</u> |
|                                                          | <u>31,407</u> | <u>31,853</u> |
| <b>13 Creditors: amounts falling due within one year</b> | <b>2022</b>   | <b>2021</b>   |
|                                                          | £             | £             |
| Other Creditors                                          | 1,698         | 1,061         |
| Accruals                                                 | <u>2,100</u>  | <u>2,100</u>  |
|                                                          | <u>3,798</u>  | <u>3,161</u>  |

**THE CONGREGATION OF YAHWEH**

**Notes Forming Part of the Financial Statements for the Year Ended 31 December 2022**

| <b>14 Analysis of Net Assets between Funds</b> | <b>Fixed<br/>Assets<br/>£</b> | <b>Net<br/>Current<br/>Assets<br/>£</b> | <b>Total<br/>£</b> |
|------------------------------------------------|-------------------------------|-----------------------------------------|--------------------|
| <b>Unrestricted Funds</b>                      |                               |                                         |                    |
| General funds                                  | 682,183                       | 203,527                                 | 885,710            |
| <i>Designated Funds:</i>                       |                               |                                         |                    |
| Legacy Fund                                    | -                             | 9,941                                   | 9,941              |
| Other designated funds                         | -                             | 1,459                                   | 1,459              |
| <b>Restricted Funds</b>                        |                               |                                         |                    |
| International Development Fund                 | -                             | 11,061                                  | 11,061             |
| The Building Fund                              | -                             | 10,783                                  | 10,783             |
| ARK Food Bank Projects                         | 5,436                         | 10,125                                  | 15,561             |
| Other restricted funds                         | <u>-</u>                      | <u>2,736</u>                            | <u>2,736</u>       |
| <b>Total Funds</b>                             | <u>687,619</u>                | <u>249,632</u>                          | <u>937,251</u>     |

The Legacy Fund consists of a legacy left to the charity in the will of a longstanding member primarily (but not exclusively) to be used for professionally recording the Songs of the Congregation and getting them into the public domain.

The International Development Fund aims to provide financial support for those asked to visit churches or mission projects overseas; to provide resources and literature to train members of likeminded overseas congregations; to supply bibles, food, water and medicine to countries currently in fellowship with CoY UK.

The Building Fund consists of donations towards the refurbishment of the Charity's properties on Carlton Road, Nottingham.

The ARK Food Bank Projects Fund consists of a donation from one individual to be used for the Ark Food Bank and its projects. It has been kept separate in case that person wishes to see how the money has been used.

**15 Summary of fund movements**

|                                     | <b>Fund<br/>balances as<br/>at 1 January<br/>2022<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Outgoing<br/>resources<br/>£</b> | <b>Transfers and<br/>Gains /<br/>(losses)<br/>£</b> | <b>Fund<br/>balances as<br/>at 31 December<br/>2022<br/>£</b> |
|-------------------------------------|-------------------------------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------------------------|---------------------------------------------------------------|
| <b>Unrestricted Funds</b>           |                                                             |                                     |                                     |                                                     |                                                               |
| General funds                       | 886,464                                                     | 171,448                             | (147,329)                           | (24,873)                                            | 885,710                                                       |
| <i>Designated Funds:</i>            |                                                             |                                     |                                     |                                                     |                                                               |
| Legacy Fund                         | 15,762                                                      | 490                                 | (6,311)                             | -                                                   | 9,941                                                         |
| Other designated funds              | 304                                                         | 8,129                               | (6,974)                             | -                                                   | 1,459                                                         |
| <b>Restricted Funds</b>             |                                                             |                                     |                                     |                                                     |                                                               |
| International<br>Development Fund   | 13,066                                                      | 5,130                               | (7,135)                             | -                                                   | 11,061                                                        |
| The Building Fund                   | 8,416                                                       | 4,099                               | (1,732)                             | -                                                   | 10,783                                                        |
| ARK Food Bank<br>Projects (via SGC) | 20,000                                                      | -                                   | (4,439)                             | -                                                   | 15,561                                                        |
| Other restricted funds              | <u>2,451</u>                                                | <u>8,911</u>                        | <u>(8,626)</u>                      | <u>-</u>                                            | <u>2,736</u>                                                  |
| <b>Total Funds</b>                  | <u>946,463</u>                                              | <u>198,207</u>                      | <u>(182,546)</u>                    | <u>(24,873)</u>                                     | <u>937,251</u>                                                |

## THE CONGREGATION OF YAHWEH

### Notes Forming Part of the Financial Statements for the Year Ended 31 December 2022

#### **16 Transactions with trustees**

During the year to 31 December 2022 the trustees received expenses totalling £nil (2021: £nil).

#### **17 Ultimate Controlling Party**

The charity is controlled by the trustees.

**THE CONGREGATION OF YAHWEH**

England & Wales - Charity number 245132

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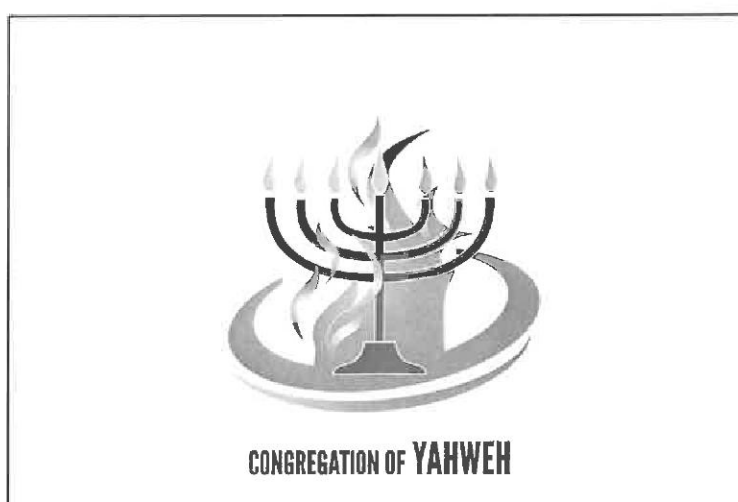
# Accounts

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**Year ending 31 December 2021**

**The Congregation of Yahweh**

**Trustees' Annual Report and Accounts**



27A Carlton Road, Nottingham, NG3 2DG  
Website: <http://www.congyah.co.uk>  
Email: [accounts@congyah.co.uk](mailto:accounts@congyah.co.uk)  
Tel: 0115 8378083  
Charity Registration No: 245132

## The Congregation of Yahweh

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| Reference and Administrative Details | 4    |
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## **Structure and Management**

### **Board of Trustees:**

Edwin Josephs (Chair)  
Jasmin Myles-Wilson (Secretary)  
Roger Boden (Treasurer)  
Gale Boden  
Wayne McLeish  
Vincent Placide (resigned at following the expiry of his term on 27 June 21)

### **Apostolic Council:**

Alcot Walker  
Jon Thornton  
Daslie Nicholson  
Shearon Walker

### **Board of Elders:**

David Hayes  
Edwin Josephs  
Pnina Josephs  
Valerie Warsop  
Beverly Nembhard

The Board of Trustees, as the legal governing body, forwards the objectives of The Congregation of Yahweh (The Congregation) by managing its financial affairs and other resources for example, property and ensuring The Congregations complies with its legal framework and statutory obligations. It prudently manages and distributes the resources of The Congregation, consistent with the charitable purposes the funds were donated for, so it can effectively fulfil its mission in the world. In line with the Constitution new trustees are appointed by the Board of Trustees.

The Apostolic Council is responsible for receiving and implementing the vision as the Holy Spirit enables. Their work is pioneering, developing and growing fellowship groups, home and abroad, through forwarding the message of the Gospel. The team is made up of apostles and prophets.

The Board of Elders is responsible for ensuring the safeguarding and spiritual health of The Congregation and to evaluate the biblical teaching presented within The Congregation and to make sure it is well-led in this regard.

## Reference and Administrative Details

|                              |                                                                                                  |
|------------------------------|--------------------------------------------------------------------------------------------------|
| <b>Bankers:</b>              | Santander Business Banking<br>Bridle Road, Bootle, L30 4GB                                       |
|                              | Nationwide Building Society<br>Kings Park Road, Moulton Park, Northampton, NN3 0NW               |
|                              | The Charity Bank Ltd<br>Fosse House, 182 High Street, Tonbridge, TN9 1BE                         |
| <b>Independent Examiner:</b> | Jason Seagrave FCCA, Seagrave French LLP,<br>1 Poplars Court, Lenton Lane, Nottingham, NG7 2RR   |
| <b>Insurance Brokers:</b>    | BHIB Insurance Brokers<br>Grove Park, AGM House, 3 Barton Close, Enderby,<br>Leicester, LE19 1SJ |
| <b>Investment Advisors:</b>  | 1825<br>1 Holly Street, Sheffield, S1 2GT                                                        |

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2021**

## **Governance Report**

General information about the charity is set out on pages 3 & 4.

### **The Beginnings**

The Congregation was founded in 1960 and was registered with the Charity Commission as a charity on 14 April 1964 and subsequently registered with HM Revenue and Customs (HMRC) for the purpose of Gift Aid.

Peter Warsop, an ardent young preacher who was tireless in his pursuit of truth, and others of like mind rented a small, upper room in the bustling market town of Loughborough, Leics., and The Congregation's work as it is today, began.

A time of unfolding revelation followed as this minister taught about the Body of Christ, the function of the ministerial gifts as laid out in Ephesians 4 and freedom to use the gifts of the Holy Spirit. Little, if anything, was being taught about these things in the church world at that time.

In the late 1950's he took up the pastorate of a church group in Nottingham. In a relatively short period of time the group grew through an intense programme of evangelism which saw hundreds of people come to faith and receive water baptism!

The first great change happened when the leadership began to baptise the believers in the Name of Jesus as declared in the scriptures. This was an unheard of departure from the tradition of baptising in the name of the Father, Son and Holy Spirit. Hundreds of people benefited from this, however, and Water Baptism services were a regular part of the life of the Church.

1966 brought a revelation about Covenant and the fact that it was possible for men and women to have an acknowledged covenant relationship with Yahweh in this day and age. Understanding about the place of the Nation of Israel in Yahweh's ongoing purposes, the truth of the Olive Tree (Romans 11), and a growing awareness of the Hebraic roots of our faith was being established in people's lives.

Following this The Congregation was launched into a decade of restoration - the use of God's personal name (Yahweh), and the real name of His Son (Yahshua), the seventh day Sabbath and the Feasts of Yahweh as outlined in Leviticus 23. This was quickly followed by holiness and sanctification.

With a desire to propagate the full Gospel of the Kingdom, The Congregation set up a small printing works from which it began to produce a variety of literature which was distributed across the world. This laid a foundation for all the future printing and publishing needs of The Congregation.

The Congregation has always been keen to share the message with people from all walks of life at home and abroad. This has resulted in establishing congregations in Jamaica Malawi and Kenya, and creating ties of fellowship with brethren in Norway, Denmark, the USA, Canada, Rwanda, Myanmar, South Africa, Puerto Rico and India.

### **Main Objective:**

The primary objective of The Congregation, in response to Yahshua's commission (Matthew 28:19-20), is to proclaim the Gospel; win souls and build the Kingdom wherever Yahweh's Spirit leads, and the three parts of the Leadership Team work together to achieve this.

**THE CONGREGATION OF YAHWEH**  
**Trustees' Report for the year ended 31st December 2021 (continued)**

**Review of 2021**

2020 was the 60th year following the founding of The Congregation of Yahweh in the UK, and from the previous year, we had planned various events to celebrate this landmark. These were deferred to 2021, and in particular our national gathering during October.

During 2021, when Government legislation allowed, we undertook a mixture of in-person and online services throughout our network of fellowships.

During the year our updated vision for 2021-2025, *The 1845 Vision*, was launched and details shared of the 16 aims. This is not a completely new vision, but builds on our main objective to reach the world with the message of the Gospel and teach disciples everything that the Father has revealed to us – precious truths, doctrines, and *Distinctives* that frame the identity of the Congregation of Yahweh.

**Aim 1: House Churches** which focus on key practices of the Early Church:

- Prayer
- Teaching (Apostles' Doctrine)
- Fellowship (with food)
- Breaking of Bread
- Worship
- Hospitality/Evangelism/Missions

**Aim 2: Community Outreach-** Ministry in specific communities located across towns/cities in the UK including:

- Sharing the Good News of the Kingdom
- Praying for and blessing others and handing out relevant 'Gospel' literature and information
- Promoting events/services/ministries of CoY
- Finding men/women 'of peace' who are willing to open homes
- Serving/ministering in specific ways which meet existing needs in communities
- Planting of other House Churches and/or the locating of premises which will facilitate the numerical growth of House Churches

**Aim 3: Faithbuilders**

Reaching out primarily (but not exclusively) to 18-30yr olds with the message of the Gospel. Activities include Gospel-focussed services, discussion groups, student meals, and other social events

**Aim 4: Ark Projects**

To provide food programmes (and any other outreach projects) to both students and the underprivileged/deprived in Nottingham, bringing them into close proximity of the Church and its members.

**Aim 5: International Humanitarian Projects**

To include...

- The provision of medicine, food, water and Bibles to those most in need across the developing world
- Developing relationships with humanitarian organisations.

**Aim 6: International Network**

To include...

- Connecting with existing international networks, as well as reaching out to new countries/continents
- Establishing individual relationships across international Congregations
- Exchange programmes that strengthen people of 'like faith'
- Annual production of Mission Times

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2021**

**Aim 7: Impact both the community and the Christian world through the medium of Creative/ Performing Arts Ministry**

- Music production
- Community choir

**Aim 8: Prayer Centre**

- To establish a centre of operation from which the many prayer requests/needs that come in from the UK and across the world can be responded to and processed effectively
- To build a strong team of people who see prayer and intercession as a key function of their lives

**Aim 9: Discipleship Programme** that takes those who come to faith on a journey which establishes key understanding in matters related to faith and the *Distinctives* of the Congregation of Yahweh.

**Aim 10: Online Services**

To include...

- The provision of sound Biblical teaching to CoY's National & International online network which helps with the development of faith in believers, and the promotion of CoY's beliefs/doctrine
- Having a strong presence on social media platforms

**Aim 11: The re-establishing of Youth Link as a viable and influential ministry, nurturing the faith of children and young people in both House Churches & the Community.**

This will include the development and management of:

- Discipleship Programme
- New Generation Bible Studies
- YL Membership

**Aim 12: CoY's Membership Process, which outlines**

- Requirements
- Benefits
- Defaulting

**Aim 13: Ministerial Training Programme**

To provide Mosaic Courses online which offer valuable resources for leaders, and equip individuals for ministry in the UK and across the world.

**Aim 14: Mentoring Programme (Ministry Pathway)**

To mentor, train and prepare select individuals (18-45yrs) for ministry, particularly those who have been identified as potential leaders across the range of ministry areas in the Congregation.

**Aim 15: Printed and online resources/materials** which will give further understanding of the beliefs/doctrines of the Congregation and support the development of faith in young believers.

This will be done through the following resources...

- Website
- Kingdom Life (K-Life)
- Quest for Truth
- National Annual Report
- ONE Focus Documents

**Aim 16: National (Centre Church) Building Programme**

To give the Church Hall a general face lift, which captures the future direction of Ministry within the Congregation.

**The Ark (and Food Bank)**

As reported last year we started the food bank during the first lockdown, March 2020, following one man being signposted to us by the Salvation Army. He had been furloughed and didn't have enough to live on and support his wife and their two grandsons. Since then, the food bank has escalated, and we have begun to make a marked difference within the local community and surrounding areas.

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2021**

Our food bank is run differently from most in the community, as we are coming at this from a Biblical perspective of feeding those *who are without*. We take self-referrals as well as referrals from organisations and we have seen, first-hand, the desperate situations some people are in. A small team has been delivering food parcels, and we have been able to pray with and for people and give Bibles out. We put gospel tracts in each parcel.

We have been faithfully reaching out to the community, asking for support both financially and for food donations. As a result, at the end of 2021 we received a donation of £20,000 to help us purchase a delivery vehicle and undertake activities for the community. We are extremely grateful, and this will go a long way in supporting the Food Bank.

We are reaching people regardless of their faith, ethnicity, sexual orientation, marriage status or ability. To date we have made over 1000 parcels and the referrals continue to come in. The pandemic situation is still around, and to make matters worse they are being compounded by the rise in energy prices and universal credit being reduced by £20 a week. The food bank is going to be needed more than ever.

Reaching out to the homeless is something we felt we needed to do so we have made up bags to be handed out. Individuals who want to be involved with this can put them in the boot of their car so that when they are out and about they can hand the bags out to the homeless.

**Risk Management:**

The Trustees have ensured that a suitable system of internal control and risk management processes and procedures are in place to mitigate the major risks that The Congregation faces. This includes issuing guidance on the counting and banking of any cash donations, including ensuring that two independent people perform this task and that all monies are banked as soon as is practicable. A system of budgetary control is in place and this is reviewed by Trustees and the National Overseer on a monthly basis. There is a monthly fraud review and examination of accumulated large financial donations. In line with HMRC and Charity Commission guidance the Trustees have paid particular attention to any support it gives to overseas churches, retaining evidence of how funds have been expended and ensuring it is only used for charitable and the purposes intended.

**Reserves Policy:**

The level of normal reserves held is to be sufficient to continue to pay all staff for three months and three times the average monthly spend on budgets. Cash not needed for immediate discharge of liabilities is retained either in short term bank deposit accounts or an account that is fixed for 12 months. Any funds in excess of this can be added to our investment portfolio on the advice of our advisers. During the year we added £60k to our investments.

**Financial Review:**

General donations, which also includes trading, rental and investment income (£174,428) were £2,194 more than the amount received in 2020 (£172,234), which was a 1% increase.

The Trustees are aware that the value of investments will always fluctuate and are mindful that these have to be viewed over an extended period of time. In the 2020 the value of the investments increased by £15,927.

**Appreciation:**

We value and are extremely grateful for the unceasing support of the members of The Congregation of Yahweh, as volunteers, who give so much of their time, energy, finances and help. Without this input, The Congregation would not be able to function.

  
Jasmin Myles-Wilson, Secretary

Date 11/5/22

  
Roger Boden, Treasurer

Date 11/5/22

## Independent Examiner's Report to the Trustees of

### The Congregation of Yahweh

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 10 to 17.

#### Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity 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.



**Jason Seagrave FCCA**

Seagrave French LLP, 1 Poplars Court, Lenton Lane, Nottingham, NG7 2RR

Date:

**THE CONGREGATION OF YAHWEH**

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

|                                                           | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|-----------------------------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Incoming Resources</b>                                 |      |                            |                          |                    |                    |
| <b>Incoming Resources from generated funds:</b>           |      |                            |                          |                    |                    |
| Voluntary income                                          |      |                            |                          |                    |                    |
| Donations and gifts                                       | 2    | 160,754                    | 40,859                   | 201,613            | 173,224            |
| Grants                                                    |      | -                          | -                        | -                  | 500                |
| Activities for generating funds                           |      |                            |                          |                    |                    |
| Trading Income                                            | 3    | 3,452                      | -                        | 3,452              | 3,852              |
| Rental Income                                             |      | 9,416                      | -                        | 9,416              | 7,635              |
| Investment Income                                         | 4    | 2,739                      | -                        | 2,739              | 8,820              |
| <b>Net gain on disposal of fixed assets</b>               |      | <u>-</u>                   | <u>-</u>                 | <u>-</u>           | <u>200</u>         |
| <b>Total incoming resources</b>                           |      | <u>176,361</u>             | <u>40,859</u>            | <u>217,220</u>     | <u>194,231</u>     |
| <b>Resources Expended</b>                                 |      |                            |                          |                    |                    |
| <b>Cost of generating funds:</b>                          |      |                            |                          |                    |                    |
| Fundraising trading                                       | 6    | <u>6,190</u>               | <u>-</u>                 | <u>6,190</u>       | <u>7,131</u>       |
| <b>Charitable expenditure:</b>                            |      |                            |                          |                    |                    |
| Ministerial                                               | 6    | 32,961                     | 7,468                    | 40,429             | 41,378             |
| Management and Administration                             | 6    | <u>130,888</u>             | <u>-</u>                 | <u>130,888</u>     | <u>127,373</u>     |
|                                                           |      | <u>163,849</u>             | <u>7,468</u>             | <u>171,317</u>     | <u>168,751</u>     |
| <b>Governance costs</b>                                   | 6    | <u>2,100</u>               | <u>-</u>                 | <u>2,100</u>       | <u>2,100</u>       |
| <b>Total Resources Expended</b>                           | 6    | <u>172,139</u>             | <u>7,468</u>             | <u>179,607</u>     | <u>177,982</u>     |
| <b>Net (outgoing)/incoming resources before transfers</b> |      | 4,222                      | 33,391                   | 37,613             | 16,249             |
| Transfers                                                 |      | -                          | -                        | -                  | -                  |
| <b>Other recognised gains/(losses)</b>                    |      |                            |                          |                    |                    |
| Realised gains/(losses) on investment assets              |      | -                          | -                        | -                  | -                  |
| Unrealised gains/(losses) on investment assets            |      | <u>15,927</u>              | <u>-</u>                 | <u>15,927</u>      | <u>(4,173)</u>     |
| <b>Net Movement in Funds</b>                              |      | 20,149                     | 33,391                   | 53,540             | 12,076             |
| <b>Reconciliation of funds:</b>                           |      |                            |                          |                    |                    |
| Total funds brought forward                               |      | <u>882,381</u>             | <u>10,542</u>            | <u>892,923</u>     | <u>880,847</u>     |
| Total funds carried forward                               |      | <u>902,530</u>             | <u>43,933</u>            | <u>946,463</u>     | <u>892,923</u>     |

The notes on pages 12 – 17 form an integral part of these accounts.

THE CONGREGATION OF YAHWEH

Balance Sheet as at 31 December 2021

|                                                | Note | 2021            |                | 2020            |                |
|------------------------------------------------|------|-----------------|----------------|-----------------|----------------|
|                                                |      | £               | £              | £               | £              |
| <b>Fixed Assets</b>                            |      |                 |                |                 |                |
| Intangible Assets                              | 9    |                 | -              |                 | -              |
| Tangible Assets                                | 10   |                 | 428,152        |                 | 432,214        |
| Investments                                    | 11   |                 | 288,175        |                 | 212,248        |
|                                                |      |                 | <u>716,327</u> |                 | <u>644,462</u> |
| <b>Current Assets</b>                          |      |                 |                |                 |                |
| Debtors                                        | 12   | 31,853          |                | 39,354          |                |
| Short Term Deposits                            |      | 182,941         |                | 204,913         |                |
| Cash at Bank and in hand                       |      | <u>18,503</u>   |                | <u>7,475</u>    |                |
|                                                |      | 233,297         |                | 251,742         |                |
| Creditors: amounts falling due within one year | 13   | <u>( 3,161)</u> |                | <u>( 3,281)</u> |                |
| <b>Net Current Assets</b>                      |      |                 | <u>230,136</u> |                 | <u>248,461</u> |
| <b>Total assets less current liabilities</b>   |      |                 | <u>946,463</u> |                 | <u>892,923</u> |
| <b>Funds:</b>                                  |      |                 |                |                 |                |
| <b>Unrestricted funds</b>                      |      |                 |                |                 |                |
| General funds                                  |      |                 | 886,464        |                 | 859,764        |
| Designated Funds                               |      |                 | <u>16,066</u>  |                 | <u>22,617</u>  |
|                                                |      |                 | 902,530        |                 | 882,381        |
| <b>Restricted Funds</b>                        |      |                 | <u>43,933</u>  |                 | <u>10,542</u>  |
| <b>Total Funds</b>                             | 15   |                 | <u>946,463</u> |                 | <u>892,923</u> |

Approved by the Board of Trustees on 1/05/2022 and signed on its behalf by:

  
 Jasmin Myles-Wilson, Secretary

  
 Roger Boden, Treasurer

The notes on pages 12 – 17 form an integral part of these accounts.

# THE CONGREGATION OF YAHWEH

## Notes to the Financial Statements for the Year Ended 31 December 2021

### 1. Accounting Policies

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Charities Act 2011, Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" and applicable accounting standards.

- a) Branches which are non autonomous are included in the full accounts. Branches in England are regarded as autonomous and are considered to be connected charities.
- b) All voluntary income is accounted for gross when receivable, as long as it is capable of financial measurement. This includes gifts in kind, included at estimated valuation. Trading income is included net of value added tax.
- c) Resources expended, including grants, are accounted for gross when payable. Resources expended includes costs of the activities and depreciation on related assets. Where such costs relate to more than one functional cost category they have been split on either an estimated time or floor space basis, as appropriate.
- d) Tangible fixed assets are included at cost or valuation, valuation being cost plus the estimated cost of improvements: there are no uncapitalised tangible fixed assets.
- e) Depreciation is provided to write off the cost or valuation of all fixed assets over their expected useful lives. It is calculated at the following rates:

|                             |                          |
|-----------------------------|--------------------------|
| Freehold land and buildings | 2% per annum on cost     |
| Plant and machinery         | 10% per annum on cost    |
| Fixtures and fittings       | 10% per annum on cost    |
| Computers                   | 20% per annum on cost    |
| Website                     | Over a period of 3 years |
- f) Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses on revaluations and disposals throughout the year.
- g) All trading stocks are valued at the lower of cost and net realisable value. All other stocks have been estimated at their net realisable value.
- h) Designated funds are funds set aside for specific purposes by the Trustees. Restricted funds are funds subject to specific trusts declared by the donor or created through legal process.
- i) Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against resources expended as incurred.

**THE CONGREGATION OF YAHWEH**

**Notes Forming Part of the Financial Statements for the Year ended 31 December 2021**

| <b>2 Donations and Gifts</b> | <b>2021</b>    | <b>2020</b>    |
|------------------------------|----------------|----------------|
|                              | <b>£</b>       | <b>£</b>       |
| <b>Unrestricted</b>          |                |                |
| Donations and gifts          | 8,646          | 12,453         |
| Tithes                       | 127,709        | 114,681        |
| Events                       | 7,111          | 4,589          |
| Others                       | -              | -              |
| Income tax credits           | <u>17,288</u>  | <u>20,791</u>  |
|                              | 160,754        | 152,514        |
| <b>Restricted Donations</b>  |                |                |
| Donations and gifts          | <u>40,859</u>  | <u>20,710</u>  |
|                              | <u>201,613</u> | <u>173,224</u> |

| <b>3 Trading Activities</b> | <b>2021</b>  | <b>2020</b>  |
|-----------------------------|--------------|--------------|
|                             | <b>£</b>     | <b>£</b>     |
| <b>Trading Income</b>       |              |              |
| Printing                    | 3,302        | 3,650        |
| Sundry Sales                | <u>150</u>   | <u>202</u>   |
|                             | <u>3,452</u> | <u>3,852</u> |

| <b>4 Investment Income</b>                              | <b>2021</b>  | <b>2020</b>  |
|---------------------------------------------------------|--------------|--------------|
|                                                         | <b>£</b>     | <b>£</b>     |
| Interest Received                                       | 890          | 1,175        |
| Income receivable from investment funds and unit trusts | <u>1,849</u> | <u>7,645</u> |
|                                                         | <u>2,739</u> | <u>8,820</u> |

**5 Grants and donations payable**

Grants and donations payable for the year ended 31 December 2021 were £12,150 (2020: £20,345).

The major grants and donations paid in the year were:

|                                                            |             |
|------------------------------------------------------------|-------------|
| Grants to missionary church in Kenya to support their work | £<br>12,150 |
|------------------------------------------------------------|-------------|

## THE CONGREGATION OF YAHWEH

Notes forming part of the Financial Statements for the Year Ended 31 December 2021

### 6 Analysis of Total Resources Expended

|                               | Staff<br>Costs<br>£ | Other direct<br>Costs<br>£ | Other<br>Costs<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|-------------------------------|---------------------|----------------------------|---------------------|--------------------|--------------------|
| Fundraising trading           | -                   | -                          | -                   | -                  | -                  |
| Trading expenditure           | -                   | -                          | -                   | -                  | -                  |
| Publishing                    | -                   | 4,938                      | 1,252               | 6,190              | 7,131              |
| Ministerial                   | -                   | 31,096                     | 9,333               | 40,429             | 41,378             |
| Management and administration | 85,939              | 43,287                     | 1,662               | 130,888            | 127,373            |
| Governance costs              | -                   | -                          | 2,100               | 2,100              | 2,100              |
|                               | <u>85,939</u>       | <u>79,321</u>              | <u>14,347</u>       | <u>179,607</u>     | <u>177,982</u>     |

### 7 Other Costs include:

|                                     | 2021<br>£     | 2020<br>£     |
|-------------------------------------|---------------|---------------|
| Independent Examiner's remuneration | 2,100         | 2,100         |
| Loss on disposal of fixed assets    | -             | -             |
| Depreciation and amortisation       | <u>12,247</u> | <u>12,332</u> |
|                                     | <u>14,347</u> | <u>14,432</u> |

### 8 Staff Costs

|                       | 2021<br>£     | 2020<br>£     |
|-----------------------|---------------|---------------|
| Wages and Salaries    | 82,387        | 78,823        |
| Social Security costs | 1,948         | 1,652         |
| Pension costs         | <u>1,604</u>  | <u>1,477</u>  |
|                       | <u>85,939</u> | <u>81,952</u> |

|                             |          |          |
|-----------------------------|----------|----------|
| Average number of employees | <u>5</u> | <u>4</u> |
|-----------------------------|----------|----------|

No employee was paid £60,000 per annum or above.  
The allocation of staff costs by department are analysed in note 6 above.

### 9 Intangible Fixed Assets

| Cost                  | Website<br>£  |
|-----------------------|---------------|
| 1 January 2021        | 10,055        |
| Additions             | <u>-</u>      |
| 31 December 2021      | <u>10,055</u> |
| <b>Depreciation</b>   |               |
| At 1 January 2021     | 10,055        |
| Charge for the year   | <u>-</u>      |
| 31 December 2021      | <u>10,055</u> |
| <b>Net Book Value</b> |               |
| 31 December 2021      | <u>-</u>      |
| 31 December 2020      | <u>-</u>      |

**THE CONGREGATION OF YAHWEH**

**Notes Forming Part of the Financial Statements for the Year Ended 31 December 2021**

| <b>10 Tangible Fixed Assets</b> | <b>Plant and Machinery</b> | <b>Fixtures and Fittings</b> | <b>Land and Buildings</b> | <b>Total</b>          |
|---------------------------------|----------------------------|------------------------------|---------------------------|-----------------------|
|                                 | £                          | £                            | £                         | £                     |
| <b>Cost</b>                     |                            |                              |                           |                       |
| 1 January 2021                  | 4,709                      | 68,399                       | 549,728                   | 622,836               |
| Additions                       | 8,185                      | -                            | -                         | 8,185                 |
| Disposals                       | <u>-</u>                   | <u>-</u>                     | <u>-</u>                  | <u>-</u>              |
| 31 December 2021                | <u>12,894</u>              | <u>68,399</u>                | <u>549,728</u>            | <u>631,021</u>        |
| <b>Depreciation</b>             |                            |                              |                           |                       |
| 1 January 2021                  | 2,163                      | 68,399                       | 120,060                   | 190,622               |
| Charge for the year             | 1,252                      | -                            | 10,995                    | 12,247                |
| Disposals                       | <u>-</u>                   | <u>-</u>                     | <u>-</u>                  | <u>-</u>              |
| 31 December 2021                | <u>3,415</u>               | <u>68,399</u>                | <u>131,055</u>            | <u>202,869</u>        |
| <b>Net Book Value</b>           |                            |                              |                           |                       |
| <b>31 December 2021</b>         | <u><b>9,479</b></u>        | <u><b>-</b></u>              | <u><b>418,673</b></u>     | <u><b>428,152</b></u> |
| 31 December 2020                | <u>2,546</u>               | <u>-</u>                     | <u>429,668</u>            | <u>432,214</u>        |

The trustees are of the opinion that the market value of the Land and Buildings is significantly higher than the carrying value. However, given most of these properties are churches, it is impractical to quantify the difference.

| <b>11 Fixed Asset Investments</b> | <b>£</b>       |
|-----------------------------------|----------------|
| <b>Market value</b>               |                |
| 1 January 2021                    | 212,248        |
| Additions                         | 60,000         |
| Disposal proceeds                 | -              |
| Net investment gains/(losses)     | <u>15,927</u>  |
| 31 December 2021                  | <u>288,175</u> |

All fixed asset investments, except £250 of silver coins, relate to investment trusts and unit trusts and are administered by the fund managers 1825. The trustees are of the opinion that the valuation will have altered since the year end, as is expected with such investments which fluctuate daily. However, it is considered impractical to quantify the difference.

| <b>12 Debtors: amounts falling due within one year</b>   | <b>2021</b>   | <b>2020</b>   |
|----------------------------------------------------------|---------------|---------------|
|                                                          | £             | £             |
| Trade Debtors                                            | -             | -             |
| Other Debtors                                            | 2,224         | 5,040         |
| Prepayments and accrued income                           | 2,095         | 3,030         |
| Loans                                                    | <u>27,534</u> | <u>31,284</u> |
|                                                          | <u>31,853</u> | <u>39,354</u> |
| <b>13 Creditors: amounts falling due within one year</b> | <b>2021</b>   | <b>2020</b>   |
|                                                          | £             | £             |
| Other Creditors                                          | 1,061         | 1,181         |
| Accruals                                                 | <u>2,100</u>  | <u>2,100</u>  |
|                                                          | <u>3,161</u>  | <u>3,281</u>  |

## THE CONGREGATION OF YAHWEH

### Notes Forming Part of the Financial Statements for the Year Ended 31 December 2021

| 14 Analysis of Net Assets between Funds | Fixed<br>Assets<br>£ | Net<br>Current<br>Assets<br>£ | Total<br>£     |
|-----------------------------------------|----------------------|-------------------------------|----------------|
| <b>Unrestricted Funds</b>               |                      |                               |                |
| General funds                           | 716,327              | 170,137                       | 886,464        |
| <i>Designated Funds:</i>                |                      |                               |                |
| Legacy Fund                             | -                    | 15,762                        | 15,762         |
| Other designated funds                  | -                    | 304                           | 304            |
| <b>Restricted Funds</b>                 |                      |                               |                |
| International Development Fund          | -                    | 13,066                        | 13,066         |
| The Building Fund                       | -                    | 8,416                         | 8,416          |
| ARK Food Bank Projects                  | -                    | 20,000                        | 20,000         |
| Other restricted funds                  | -                    | <u>2,451</u>                  | <u>2,451</u>   |
| <b>Total Funds</b>                      | <u>716,327</u>       | <u>230,136</u>                | <u>946,463</u> |

The Legacy Fund consists of a legacy left to the charity in the will of a longstanding member primarily (but not exclusively) to be used for professionally recording the Songs of the Congregation and getting them into the public domain.

The International Development Fund aims to provide financial support for those asked to visit churches or mission projects overseas; to provide resources and literature to train members of likeminded overseas congregations; to supply bibles, food, water and medicine to countries currently in fellowship with CoY UK.

The Building Fund consists of donations towards the refurbishment of the Charity's properties on Carlton Road, Nottingham.

The ARK Food Bank Projects Fund consists of a donation from one individual to be used for the Ark Food Bank and its projects. It has been kept separate in case that person wishes to see how the money has been used.

#### 15 Summary of fund movements

|                                     | Fund<br>balances as<br>at 1 January<br>2021<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers and<br>Gains /<br>(losses)<br>£ | Fund<br>balances as<br>at 31 December<br>2021<br>£ |
|-------------------------------------|--------------------------------------------------|----------------------------|----------------------------|-------------------------------------------|----------------------------------------------------|
| <b>Unrestricted Funds</b>           |                                                  |                            |                            |                                           |                                                    |
| General funds                       | 859,764                                          | 174,428                    | (163,655)                  | 15,927                                    | 886,464                                            |
| <i>Designated Funds:</i>            |                                                  |                            |                            |                                           |                                                    |
| Legacy Fund                         | 20,285                                           | 497                        | (5,020)                    | -                                         | 15,762                                             |
| Other designated funds              | 2,332                                            | 1,436                      | (3,464)                    | -                                         | 304                                                |
| <b>Restricted Funds</b>             |                                                  |                            |                            |                                           |                                                    |
| International<br>Development Fund   | 6,558                                            | 6,743                      | (235)                      | -                                         | 13,066                                             |
| The Building Fund                   | 1,783                                            | 6,779                      | (146)                      | -                                         | 8,416                                              |
| ARK Food Bank<br>Projects (via SGC) | -                                                | 20,000                     | -                          | -                                         | 20,000                                             |
| Other restricted funds              | <u>2,201</u>                                     | <u>7,337</u>               | <u>(7,087)</u>             | <u>-</u>                                  | <u>2,451</u>                                       |
| <b>Total Funds</b>                  | <u>892,923</u>                                   | <u>217,220</u>             | <u>(179,607)</u>           | <u>15,927</u>                             | <u>946,463</u>                                     |

## THE CONGREGATION OF YAHWEH

### Notes Forming Part of the Financial Statements for the Year Ended 31 December 2021

#### 16 Operating Lease Commitments

At the year end the charity had the following annual commitments:

| Operating leases which expire | 2021<br>£ | 2020<br>£ |
|-------------------------------|-----------|-----------|
| Within one year               | -         | 3,109     |
| In the second to fifth years  | -         | -         |

#### 17 Transactions with trustees

During the year to 31 December 2021 the trustees received expenses totalling £nil (2020: £110).

#### 18 Ultimate Controlling Party

The charity is controlled by the trustees.



**THE CONGREGATION OF YAHWEH**

England & Wales - Charity number 245132

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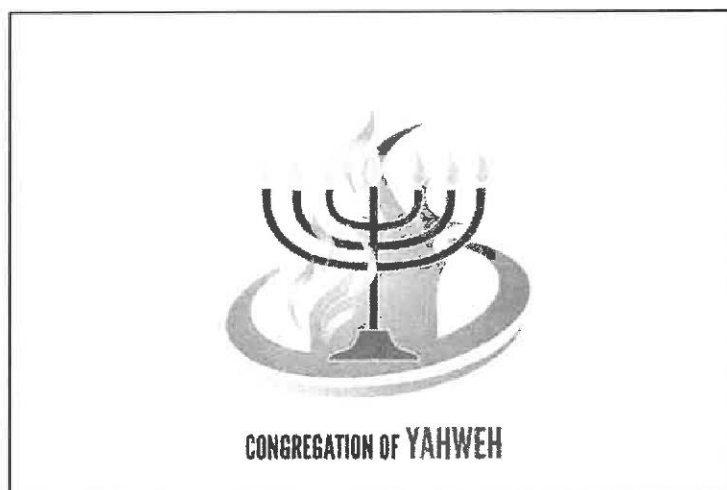
# Accounts

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**Year ending 31 December 2020**

**The Congregation of Yahweh**

**Trustees' Annual Report and Accounts**



27A Carlton Road, Nottingham, NG3 2DG

Website: <http://www.congyah.co.uk>

Email: [accounts@congyah.co.uk](mailto:accounts@congyah.co.uk)

Tel: 0115 8378083

Charity Registration No: 245132

**The Congregation of Yahweh**

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## **Structure and Management**

### **Board of Trustees:**

Kathryn Stone (Chair until March 2020)  
Edwin Josephs (Chair from March 2020)  
Jasmin Myles-Wilson (Secretary)  
Roger Boden (Treasurer)  
Gale Boden  
Vincent Placide  
Wayne McLeish

### **Apostolic Council:**

Alcot Walker  
Jon Thornton  
Daslie Nicholson  
Shearon Walker

### **Board of Elders:**

David Hayes  
Edwin Josephs  
Pnina Josephs  
Valerie Warsop  
Beverly Nembhard

The Board of Trustees, as the legal governing body, forwards the objectives of The Congregation of Yahweh (The Congregation) by managing its financial affairs and other resources for example, property and ensuring The Congregations complies with its legal framework and statutory obligations. It prudently manages and distributes the resources of The Congregation, consistent with the charitable purposes the funds were donated for, so it can effectively fulfil its mission in the world. In line with the Constitution new trustees are appointed by the Board of Trustees.

The Apostolic Council is responsible for receiving and implementing the vision as the Holy Spirit enables. Their work is pioneering, developing and growing fellowship groups, home and abroad, through forwarding the message of the Gospel. The team is made up of apostles and prophets.

The Board of Elders is responsible for ensuring the safeguarding and spiritual health of The Congregation and to evaluate the biblical teaching presented within The Congregation and to make sure it is well-led in this regard.

## Reference and Administrative Details

|                              |                                                                                                                                                                                                                                      |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Bankers:</b>              | Santander Business Banking<br>Bridle Road, Bootle, L30 4GB<br><br>Nationwide Building Society<br>Kings Park Road, Moulton Park, Northampton, NN3 0NW<br><br>The Charity Bank Ltd<br>Fosse House, 182 High Street, Tonbridge, TN9 1BE |
| <b>Independent Examiner:</b> | Jason Seagrave FCCA, Seagrave French LLP,<br>1 Poplars Court, Lenton Lane, Nottingham, NG7 2RR                                                                                                                                       |
| <b>Solicitors:</b>           | Bird, Wilford & Sale<br>20 Church Gate, Loughborough, Leics. LE11 1UD                                                                                                                                                                |
| <b>Insurance Brokers:</b>    | BHIB Insurance Brokers<br>Grove Park, AGM House, 3 Barton Close, Enderby,<br>Leicester, LE19 1SJ                                                                                                                                     |
| <b>Investment Advisors:</b>  | 1825<br>1 Holly Street, Sheffield, S1 2GT                                                                                                                                                                                            |

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2020**

## **Governance Report**

General information about the charity is set out on pages 3 & 4.

### **The Beginnings**

The Congregation was founded in 1960 and was registered with the Charity Commission as a charity on 14 April 1964 and subsequently registered with HM Revenue and Customs (HMRC) for the purpose of Gift Aid.

Peter Warsop, an ardent young preacher who was tireless in his pursuit of truth, and others of like mind rented a small, upper room in the bustling market town of Loughborough, Leics., and The Congregation's work as it is today, began.

A time of unfolding revelation followed as this minister taught about the Body of Christ, the function of the ministerial gifts as laid out in Ephesians 4 and freedom to use the gifts of the Holy Spirit. Little, if anything, was being taught about these things in the church world at that time.

In the late 1950's he took up the pastorate of a church group in Nottingham. In a relatively short period of time the group grew through an intense programme of evangelism which saw hundreds of people come to faith and receive water baptism!

The first great change happened when the leadership began to baptise the believers in the Name of Jesus as declared in the scriptures. This was an unheard of departure from the tradition of baptising in the name of the Father, Son and Holy Spirit. Hundreds of people benefited from this, however, and Water Baptism services were a regular part of the life of the Church.

1966 brought a revelation about Covenant and the fact that it was possible for men and women to have an acknowledged covenant relationship with Yahweh in this day and age. Understanding about the place of the Nation of Israel in Yahweh's ongoing purposes, the truth of the Olive Tree (Romans 11), and a growing awareness of the Hebraic roots of our faith was being established in people's lives.

Following this The Congregation was launched into a decade of restoration - the use of God's personal name (Yahweh), and the real name of His Son (Yahshua), the seventh day Sabbath and the Feasts of Yahweh as outlined in Leviticus 23. This was quickly followed by holiness and sanctification.

With a desire to propagate the full Gospel of the Kingdom, The Congregation set up a small printing works from which it began to produce a variety of literature which was distributed across the world. This laid a foundation for all the future printing and publishing needs of The Congregation.

The Congregation has always been keen to share the message with people from all walks of life at home and abroad. This has resulted in establishing congregations in Jamaica Malawi and Kenya, and creating ties of fellowship with brethren in Norway, Denmark, the USA, Canada, Rwanda, Myanmar, South Africa, Puerto Rico and India.

### **Main Objective:**

The primary objective of The Congregation, in response to Yahshua's commission (Matthew 28:19-20), is to proclaim the Gospel; win souls and build the Kingdom wherever Yahweh's Spirit leads, and the three parts of the Leadership Team work together to achieve this.

**THE CONGREGATION OF YAHWEH**  
**Trustees' Report for the year ended 31st December 2020 (continued)**

**Review of 2020**

2020 was the 60<sup>th</sup> year following the founding of The Congregation of Yahweh in the UK, and from the previous year, we had planned various events to celebrate this landmark. However the news about Covid-19 from China, soon became an issue not just for China and some other countries but a reality for the UK too.

Before the pandemic started to have a profound impact in the UK, the Holy Spirit impressed upon us that Yahweh wanted the national Congregation to wait for Him, and that is what we did, and in some cases are still doing.

Following the lockdown restrictions in March we were unable to meet in person for church services, fellowship and our planned programme of Feast meetings. Instead we organised our online services (streamed services using YouTube and live gatherings using Zoom and Skype) enabling local congregations across the country to participate in worship; to receive news about what was happening in different places; to access words of encouragement; to be fed and nourished by the ministry of the Word. These online services have been a lifeline to members over the year as well as many people around the world who have connected with us for the first time, despite the time zone differences.

As a congregation, we were challenged to find new ways of communicating and sharing fellowship. Members of The Congregation, who serve on our media team, stepped up and provided some outstanding resources to support The Congregation's national and international ministry.

As the country went into lockdown, many lost their jobs and scores of people found themselves unable to provide food for their families and other household essentials.

Older people, having to self-isolate, unable to pick up basic commodities also found themselves in need. Through these difficult times, The Congregation, from our newly acquired and refurbished building, The Ark, was able to run a food bank. The foodbank has been providing much-needed supplies to needy people in our communities. Those working with the food bank have offered food, etc. to people in need, and the Gospel message through leaflets, a caring smile, and prayer. There are more details about the Ark -Food Bank later in this report.

Halfway through the year, the heavenly Father revealed some plans He had for us. At the core of the plan was to shift our weekly meetings from large congregational settings to small house church fellowships. These house fellowships spread across towns and cities. Through this venture, people can develop and grow more effectively and influence their communities with the Gospel of the Kingdom. This has already been implemented in the Nottingham area, although with Covid-19 restrictions groups have been meeting virtually. These times of fellowship have been a source of blessing and enrichment. People are enjoying this new way of doing 'church'.

As we only have our own church buildings in three places, local fellowships have been meeting together using Zoom and Skype. This has enabled many people, who had been previously unable to join services regularly due to the distance they live from meeting places to participate in the fellowship, teaching, worship, bible study and encouragement. Some new believers have also joined for the first time.

During the latter part of the year, work was being done to create an online platform for Mosaic – The Congregation's discipleship and ministry training programme. The intention of going digital is to give people across the world access to these resources.

Although a significant amount has been done towards achieving this, it will be April/ May of 2021 before these materials become available.

Although the pandemic has been devastating and disruptive, we have had some wonderful blessings, not least in the continued faithfulness of members in giving, which has meant that we have maintained almost the same level of donations in 2020 as we achieved in 2019.

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2020**

**The Ark (and Food Bank)**

Just before the start of the Covid-19 pandemic we were getting The Ark ready to run community projects and activities but then came the national lockdown. Approximately a month later a call came from someone who was on furlough and didn't know where to turn as the family was struggling to make ends meet. At this point we had nothing in so we got a few people to rally around and get some things together for the family. Thus the food-bank came into being. This was the start of a service to the community meeting the needs of local people in Nottingham.

As a result of a grant we received from *Tesco* we were able to feed approximately 100 senior citizens within the community, which was greatly appreciated by all who received a delicious wholesome meal with desert and a drink.

With the food we received from *Fareshare* we have been able to cook another meal for the same people as well as supply families and children's lunches with fresh and packet food to feed their families during this difficult time.

A new venture we have just started is supplying a bag of 'goodies', and some necessary clothing for the homeless. These bags have been lovingly made up so anyone wishing to, can take at least a couple and put them into their car boot to hand out to the homeless, wherever they may be.

We have been able to work in partnership with other organisations as well to supply food parcels for their clients and have been blessed by the notes of appreciation and thanks we have received from various individuals.

We have been overwhelmed and blessed by the generosity of so many who have donated food, toiletries, household items, and financial donations. Many people have been referred to the food-bank from organisations as well as self-referring from the local and surrounding areas in Nottinghamshire. This has kept us serving the community and given us opportunity to speak with people in a meaningful way. The surprise and happiness we see on people's faces when we receive their food package is priceless. This has been such a valuable service we are planning to continue reaching and supporting the community in this way long after the pandemic is over.

To date we have supported approximately 500 families with a food parcel. We could not have supported so many people without our donors to keep the food-bank going.

**Risk Management:**

The Trustees have ensured that a suitable system of internal control and risk management processes and procedures are in place to mitigate the major risks that The Congregation faces. This includes issuing guidance on the counting and banking of any cash donations, including ensuring that two independent people perform this task and that all monies are banked as soon as is practicable. A system of budgetary control is in place and this is reviewed by Trustees and the National Overseer on a monthly basis. There is a monthly fraud review and examination of accumulated large financial donations. In line with HMRC and Charity Commission guidance the Trustees have paid particular attention to any support it gives to overseas churches, retaining evidence of how funds have been expended and ensuring it is only used for charitable and the purposes intended.

**Reserves Policy:**

The level of normal reserves held is to be sufficient to continue to pay all staff for three months and three times the average monthly spend on budgets. Cash not needed for immediate discharge of liabilities is retained either in short term bank deposit accounts or an account that is fixed for 12 months. Any funds in excess of this can be added to our investment portfolio on the advice of our advisers.

**THE CONGREGATION OF YAHWEH**  
**Trustee's Report for the year ending 31st December 2020**

**Financial Review:**

Work has continued on the 10-Year Vision for The Congregation 'Building a Better Future'. The Vision seeks to build on The Congregation's core ambition:

- reaching new people with the Good News of Yahshua
- nurturing new believers in the lifestyle of the Kingdom
- equipping people to be real disciples in the world and
- proclaiming the 'Hebrew roots' of the Faith.

Regular donations, which also includes trading, rental and investment income (£172,234) were almost identical to the amounts received in 2019 (£172,248) and The Congregation spent £30,463 less during the year than it received on unrestricted spending. It spent £14,214 more than it received during the year on restricted projects and this was expected as most of this relates to the refurbishment of 'The Ark' and funds were mainly donated in 2018 for this purpose.

General spending was more than £27k lower than in 2019.

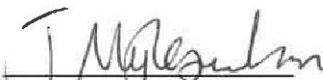
The Trustees are aware that the value of investments will always fluctuate and are mindful that these have to be viewed over an extended period of time. In the 2020 the value of the investments decreased by £4,173.

**Prayer Lab**

Towards the end of 2019 we launched a phone line to enable anyone in the church or community to make contact and either speak to someone, leave a message or text their prayer request. Teams have been set up to pray for these requests. There has been positive feedback from one person from the community who has particularly appreciated the fact that there is someone willing to pray with and for them. Many church members appreciate support in prayer for various reasons and situations and the team are encouraged when they receive testimonies of answered prayer.

**Appreciation:**

We value and are extremely grateful for the unceasing support of the members of The Congregation of Yahweh, as volunteers, who give so much of their time, energy, finances and help. Without this input, The Congregation would not be able to function.

  
\_\_\_\_\_  
Jasmin Myles, Secretary

Date 31/3/21

  
\_\_\_\_\_  
Roger Boden, Treasurer

Date 30/3/21

## Independent Examiner's Report to the Trustees of

### The Congregation of Yahweh

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 10 to 17.

#### Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity 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.



**Jason Seagrave FCCA**

Seagrave French LLP, 1 Poplars Court, Lenton Lane, Nottingham, NG7 2RR

Date: 13/4/21

THE CONGREGATION OF YAHWEH

Statement of Financial Activities for the Year Ended 31 December 2020

|                                                 | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|-------------------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Incoming Resources</b>                       |      |                            |                          |                    |                    |
| <b>Incoming Resources from generated funds:</b> |      |                            |                          |                    |                    |
| Voluntary income                                |      |                            |                          |                    |                    |
| Donations and gifts                             | 2    | 152,514                    | 20,710                   | 173,224            | 236,397            |
| Grants                                          |      | -                          | 500                      | 500                | -                  |
| Activities for generating funds                 |      |                            |                          |                    |                    |
| Trading Income                                  | 3    | 3,852                      | -                        | 3,852              | 5,083              |
| Rental Income                                   |      | 7,635                      | -                        | 7,635              | 8,365              |
| Investment Income                               | 4    | 8,820                      | -                        | 8,820              | 8,056              |
| <b>Net gain on disposal of fixed assets</b>     |      | <u>200</u>                 | <u>-</u>                 | <u>200</u>         | <u>-</u>           |
| <b>Total incoming resources</b>                 |      | <u>173,021</u>             | <u>21,210</u>            | <u>194,231</u>     | <u>257,901</u>     |
| <b>Resources Expended</b>                       |      |                            |                          |                    |                    |
| <b>Cost of generating funds:</b>                |      |                            |                          |                    |                    |
| Fundraising trading                             | 6    | <u>7,131</u>               | <u>-</u>                 | <u>7,131</u>       | <u>7,705</u>       |
| <b>Charitable expenditure:</b>                  |      |                            |                          |                    |                    |
| Ministerial                                     | 6    | 16,759                     | 24,619                   | 41,378             | 118,901            |
| Management and Administration                   | 6    | <u>127,373</u>             | <u>-</u>                 | <u>127,373</u>     | <u>139,347</u>     |
|                                                 |      | <u>144,132</u>             | <u>24,619</u>            | <u>168,751</u>     | <u>258,248</u>     |
| <b>Governance costs</b>                         | 6    | <u>2,100</u>               | <u>-</u>                 | <u>2,100</u>       | <u>2,100</u>       |
| <b>Total Resources Expended</b>                 | 6    | <u>153,363</u>             | <u>24,619</u>            | <u>177,982</u>     | <u>268,053</u>     |
| <b>Net (outgoing)/incoming resources before</b> |      |                            |                          |                    |                    |
| Transfers                                       |      | (3,091)                    | 3,091                    | -                  | -                  |
| <b>Other recognised gains/(losses)</b>          |      |                            |                          |                    |                    |
| Realised gains/(losses) on investment assets    |      | -                          | -                        | -                  | -                  |
| Unrealised gains/(losses) on investment assets  |      | <u>(4,173)</u>             | <u>-</u>                 | <u>(4,173)</u>     | <u>9,442</u>       |
| <b>Net Movement in Funds</b>                    |      | 12,394                     | (318)                    | 12,076             | (710)              |
| <b>Reconciliation of funds:</b>                 |      |                            |                          |                    |                    |
| Total funds brought forward                     |      | <u>869,987</u>             | <u>10,860</u>            | <u>880,847</u>     | <u>881,557</u>     |
| Total funds carried forward                     |      | <u>882,381</u>             | <u>10,542</u>            | <u>892,923</u>     | <u>880,847</u>     |

The notes on pages 12 – 17 form an integral part of these accounts.

THE CONGREGATION OF YAHWEH

Balance Sheet as at 31 December 2020

|                                                | Note | 2020            |                | 2019            |                |
|------------------------------------------------|------|-----------------|----------------|-----------------|----------------|
|                                                |      | £               | £              | £               | £              |
| <b>Fixed Assets</b>                            |      |                 |                |                 |                |
| Intangible Assets                              | 9    |                 | -              |                 | -              |
| Tangible Assets                                | 10   |                 | 432,214        |                 | 444,546        |
| Investments                                    | 11   |                 | 212,248        |                 | 216,421        |
|                                                |      |                 | <u>644,462</u> |                 | <u>660,967</u> |
| <b>Current Assets</b>                          |      |                 |                |                 |                |
| Debtors                                        | 12   | 39,354          |                | 42,712          |                |
| Short Term Deposits                            |      | 204,913         |                | 174,848         |                |
| Cash at Bank and in hand                       |      | <u>7,475</u>    |                | <u>5,972</u>    |                |
|                                                |      | 251,742         |                | 223,532         |                |
| Creditors: amounts falling due within one year | 13   | <u>( 3,281)</u> |                | <u>( 3,652)</u> |                |
| <b>Net Current Assets</b>                      |      |                 | <u>248,461</u> |                 | <u>219,880</u> |
| <b>Total assets less current liabilities</b>   |      |                 | <u>892,923</u> |                 | <u>880,847</u> |
| <b>Funds:</b>                                  |      |                 |                |                 |                |
| <b>Unrestricted funds</b>                      |      |                 |                |                 |                |
| General funds                                  |      |                 | 859,764        |                 | 833,933        |
| Designated Funds                               |      |                 | <u>22,617</u>  |                 | <u>36,054</u>  |
|                                                |      |                 | 882,381        |                 | 869,987        |
| <b>Restricted Funds</b>                        |      |                 | <u>10,542</u>  |                 | <u>10,860</u>  |
| <b>Total Funds</b>                             | 15   |                 | <u>892,923</u> |                 | <u>880,847</u> |

Approved by the Board of Trustees on 27-3-21 and signed on its behalf by:

Jasmin Myles, Secretary



Roger Boden, Treasurer



The notes on pages 12 – 17 form an integral part of these accounts.

## THE CONGREGATION OF YAHWEH

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 1. Accounting Policies

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Charities Act 2011, Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" and applicable accounting standards.

- a) Branches which are non autonomous are included in the full accounts. Branches in England are regarded as autonomous and are considered to be connected charities.
- b) All voluntary income is accounted for gross when receivable, as long as it is capable of financial measurement. This includes gifts in kind, included at estimated valuation. Trading income is included net of value added tax.
- c) Resources expended, including grants, are accounted for gross when payable. Resources expended includes costs of the activities and depreciation on related assets. Where such costs relate to more than one functional cost category they have been split on either an estimated time or floor space basis, as appropriate.
- d) Tangible fixed assets are included at cost or valuation, valuation being cost plus the estimated cost of improvements: there are no uncapitalised tangible fixed assets.
- e) Depreciation is provided to write off the cost or valuation of all fixed assets over their expected useful lives. It is calculated at the following rates:

|                             |                          |
|-----------------------------|--------------------------|
| Freehold land and buildings | 2% per annum on cost     |
| Plant and machinery         | 10% per annum on cost    |
| Fixtures and fittings       | 10% per annum on cost    |
| Computers                   | 20% per annum on cost    |
| Website                     | Over a period of 3 years |
- f) Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses on revaluations and disposals throughout the year.
- g) All trading stocks are valued at the lower of cost and net realisable value. All other stocks have been estimated at their net realisable value.
- h) Designated funds are funds set aside for specific purposes by the Trustees. Restricted funds are funds subject to specific trusts declared by the donor or created through legal process.
- i) Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against resources expended as incurred.

**THE CONGREGATION OF YAHWEH**

**Notes Forming Part of the Financial Statements for the Year ended 31 December 2020**

|                                                                                                |                |                |
|------------------------------------------------------------------------------------------------|----------------|----------------|
| <b>2 Donations and Gifts</b>                                                                   | <b>2020</b>    | <b>2019</b>    |
|                                                                                                | <b>£</b>       | <b>£</b>       |
| <b>Unrestricted</b>                                                                            |                |                |
| Donations and gifts                                                                            | 12,453         | 20,732         |
| Tithes                                                                                         | 114,681        | 123,874        |
| Events                                                                                         | 4,589          | 9,300          |
| Others                                                                                         | -              | -              |
| Income tax credits                                                                             | <u>20,791</u>  | <u>20,455</u>  |
|                                                                                                | 152,514        | 174,361        |
| <b>Restricted Donations</b>                                                                    |                |                |
| Donations and gifts                                                                            | <u>20,710</u>  | <u>62,036</u>  |
|                                                                                                | <u>173,224</u> | <u>236,397</u> |
| <br>                                                                                           |                |                |
| <b>3 Trading Activities</b>                                                                    | <b>2020</b>    | <b>2019</b>    |
|                                                                                                | <b>£</b>       | <b>£</b>       |
| <b>Trading Income</b>                                                                          |                |                |
| Printing                                                                                       | 3,650          | 5,070          |
| Sundry Sales                                                                                   | <u>202</u>     | <u>13</u>      |
|                                                                                                | <u>3,852</u>   | <u>5,083</u>   |
| <br>                                                                                           |                |                |
| <b>4 Investment Income</b>                                                                     | <b>2020</b>    | <b>2019</b>    |
|                                                                                                | <b>£</b>       | <b>£</b>       |
| Interest Received                                                                              | 1,175          | 587            |
| Income receivable from investment funds and unit trusts                                        | <u>7,645</u>   | <u>7,469</u>   |
|                                                                                                | <u>8,820</u>   | <u>8,056</u>   |
| <br>                                                                                           |                |                |
| <b>5 Grants and donations payable</b>                                                          |                |                |
| Grants and donations payable for the year ended 31 December 2020 were £20,345 (2019: £39,715). |                |                |
| The major grants and donations paid in the year were:                                          |                |                |
|                                                                                                |                | <b>£</b>       |
| Grants to local churches in England to support their work                                      |                | 7,940          |
| Grants to missionary church in Kenya to support their work                                     |                | 10,650         |

**THE CONGREGATION OF YAHWEH**

Notes forming part of the Financial Statements for the Year Ended 31 December 2020

**6 Analysis of Total Resources Expended**

|                               | Staff<br>Costs<br>£ | Other direct<br>Costs<br>£ | Other<br>Costs<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|-------------------------------|---------------------|----------------------------|---------------------|--------------------|--------------------|
| Fundraising trading           |                     |                            |                     |                    |                    |
| Trading expenditure           | -                   | -                          | -                   | -                  | -                  |
| Publishing                    | -                   | 6,698                      | 433                 | 7,131              | 7,705              |
| Ministerial                   | -                   | 38,975                     | 2,403               | 41,378             | 118,901            |
| Management and administration | 81,952              | 35,925                     | 9,496               | 127,373            | 139,347            |
| Governance costs              | <u>-</u>            | <u>-</u>                   | <u>2,100</u>        | <u>2,100</u>       | <u>2,100</u>       |
|                               | <u>81,952</u>       | <u>81,598</u>              | <u>14,432</u>       | <u>177,982</u>     | <u>268,053</u>     |

**7 Other Costs include:**

|                                     | 2020<br>£     | 2019<br>£     |
|-------------------------------------|---------------|---------------|
| Independent Examiner's remuneration | 2,100         | 2,100         |
| Loss on disposal of fixed assets    | -             | -             |
| Depreciation and amortisation       | <u>12,332</u> | <u>12,981</u> |
|                                     | <u>14,432</u> | <u>15,081</u> |

**8 Staff Costs**

|                       | 2020<br>£     | 2019<br>£     |
|-----------------------|---------------|---------------|
| Wages and Salaries    | 78,823        | 91,723        |
| Social Security costs | 1,652         | 3,293         |
| Pension costs         | <u>1,477</u>  | <u>1,339</u>  |
|                       | <u>81,952</u> | <u>96,355</u> |

|                             |          |          |
|-----------------------------|----------|----------|
| Average number of employees | <u>4</u> | <u>5</u> |
|-----------------------------|----------|----------|

No employee was paid £60,000 per annum or above.  
The allocation of staff costs by department are analysed in note 6 above.

**9 Intangible Fixed Assets**

| <b>Cost</b>             | <b>Website<br/>£</b> |
|-------------------------|----------------------|
| 1 January 2020          | 10,055               |
| Additions               | <u>-</u>             |
| 31 December 2020        | <u>10,055</u>        |
| <b>Depreciation</b>     |                      |
| At 1 January 2020       | 10,055               |
| Charge for the year     | <u>-</u>             |
| 31 December 2020        | <u>10,055</u>        |
| <b>Net Book Value</b>   |                      |
| <b>31 December 2020</b> | <u>-</u>             |
| 31 December 2019        | <u>-</u>             |

**THE CONGREGATION OF YAHWEH**

**Notes Forming Part of the Financial Statements for the Year Ended 31 December 2020**

| <b>10 Tangible Fixed Assets</b> | <b>Plant and Machinery</b> | <b>Fixtures and Fittings</b> | <b>Land and Buildings</b> | <b>Total</b>          |
|---------------------------------|----------------------------|------------------------------|---------------------------|-----------------------|
|                                 | £                          | £                            | £                         | £                     |
| <b>Cost</b>                     |                            |                              |                           |                       |
| 1 January 2020                  | 4,709                      | 110,856                      | 549,728                   | 665,293               |
| Additions                       | -                          | -                            | -                         | -                     |
| Disposals                       | <u>-</u>                   | <u>(42,457)</u>              | <u>-</u>                  | <u>(42,457)</u>       |
| 31 December 2020                | <u>4,709</u>               | <u>68,399</u>                | <u>549,728</u>            | <u>622,836</u>        |
| <b>Depreciation</b>             |                            |                              |                           |                       |
| 1 January 2020                  | 1,730                      | 109,952                      | 109,065                   | 220,747               |
| Charge for the year             | 433                        | 904                          | 10,995                    | 12,332                |
| Disposals                       | <u>-</u>                   | <u>(42,457)</u>              | <u>-</u>                  | <u>(42,457)</u>       |
| 31 December 2020                | <u>2,163</u>               | <u>68,399</u>                | <u>120,060</u>            | <u>190,622</u>        |
| <b>Net Book Value</b>           |                            |                              |                           |                       |
| <b>31 December 2020</b>         | <u><b>2,546</b></u>        | <u><b>-</b></u>              | <u><b>429,668</b></u>     | <u><b>432,214</b></u> |
| 31 December 2019                | <u>2,979</u>               | <u>904</u>                   | <u>440,663</u>            | <u>444,546</u>        |

The trustees are of the opinion that the market value of the Land and Buildings is significantly higher than the carrying value. However, given most of these properties are churches, it is impractical to quantify the difference.

| <b>11 Fixed Asset Investments</b> | <b>£</b>       |
|-----------------------------------|----------------|
| <b>Market value</b>               |                |
| 1 January 2020                    | 216,421        |
| Additions                         | -              |
| Disposal proceeds                 | -              |
| Net investment gains/(losses)     | <u>(4,173)</u> |
| 31 December 2020                  | <u>212,248</u> |

All fixed asset investments, except £250 of silver coins, relate to investment trusts and unit trusts and are administered by the fund managers Old Mutual Wealth. The trustees are of the opinion that the valuation will have altered since the year end, as is expected with such investments which fluctuate daily. However, it is considered impractical to quantify the difference.

|                                                          |               |               |
|----------------------------------------------------------|---------------|---------------|
| <b>12 Debtors: amounts falling due within one year</b>   | <b>2020</b>   | <b>2019</b>   |
|                                                          | £             | £             |
| Trade Debtors                                            | -             | -             |
| Other Debtors                                            | 5,040         | 5,678         |
| Prepayments and accrued income                           | 3,030         | 3,500         |
| Loans                                                    | <u>31,284</u> | <u>33,534</u> |
|                                                          | <u>39,354</u> | <u>42,712</u> |
| <b>13 Creditors: amounts falling due within one year</b> | <b>2020</b>   | <b>2019</b>   |
|                                                          | £             | £             |
| Other Creditors                                          | 1,181         | 1,552         |
| Accruals                                                 | <u>2,100</u>  | <u>2,100</u>  |
|                                                          | <u>3,281</u>  | <u>3,652</u>  |

THE CONGREGATION OF YAHWEH

Notes Forming Part of the Financial Statements for the Year Ended 31 December 2020

| 14 Analysis of Net Assets between Funds | Fixed<br>Assets<br>£ | Net<br>Current<br>Assets<br>£ | Total<br>£     |
|-----------------------------------------|----------------------|-------------------------------|----------------|
| <b>Unrestricted Funds</b>               |                      |                               |                |
| General funds                           | 644,462              | 215,302                       | 859,764        |
| <i>Designated Funds:</i>                |                      |                               |                |
| The Feast Tithe Fund                    | -                    | 548                           | 548            |
| Legacy Fund                             | -                    | 20,285                        | 20,285         |
| Other designated funds                  | -                    | 1,784                         | 1,784          |
| <b>Restricted Funds</b>                 |                      |                               |                |
| International Development Fund          | -                    | 6,558                         | 6,558          |
| The Building Fund                       | -                    | 1,783                         | 1,783          |
| Other restricted funds                  | -                    | 2,201                         | 2,201          |
| <b>Total Funds</b>                      | <u>644,462</u>       | <u>248,461</u>                | <u>892,923</u> |

The Feast Tithe fund consists of one tenth of the voluntary donations at feasts and is set aside to be donated ad hoc to charities/causes outside the Congregation of Yahweh at the discretion of the National Leadership.

The Legacy Fund consists of a legacy left to the charity in the will of a longstanding member primarily (but not exclusively) to be used for professionally recording the Songs of the Congregation and getting them into the public domain.

The International Development Fund aims to provide financial support for those asked to visit churches or mission projects overseas; to provide resources and literature to train members of likeminded overseas congregations; to supply bibles, food, water and medicine to countries currently in fellowship with CoY UK.

The Building Fund consists of donations towards the refurbishment of the Charity's properties on Carlton Road, Nottingham.

15 Summary of fund movements

|                           | Fund<br>balances as<br>at 1 January<br>2020<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers and<br>Gains /<br>(losses)<br>£ | Fund<br>balances as<br>at 31 December<br>2020<br>£ |
|---------------------------|--------------------------------------------------|----------------------------|----------------------------|-------------------------------------------|----------------------------------------------------|
| <b>Unrestricted Funds</b> |                                                  |                            |                            |                                           |                                                    |
| General funds             | 833,933                                          | 172,234                    | (141,771)                  | (4,632)                                   | 859,764                                            |
| <i>Designated Funds:</i>  |                                                  |                            |                            |                                           |                                                    |
| The Feast Tithe Fund      | 89                                               | -                          | -                          | 459                                       | 548                                                |
| Legacy Fund               | 31,205                                           | 12                         | (10,932)                   | -                                         | 20,285                                             |
| Other designated funds    | 4,760                                            | 775                        | (660)                      | (3,091)                                   | 1,784                                              |
| <b>Restricted Funds</b>   |                                                  |                            |                            |                                           |                                                    |
| International             |                                                  |                            |                            |                                           |                                                    |
| Development Fund          | -                                                | 7,029                      | (471)                      | -                                         | 6,558                                              |
| The Building Fund         | 9,619                                            | 5,464                      | (16,391)                   | 3,091                                     | 1,783                                              |
| Other restricted funds    | 1,241                                            | 8,717                      | (7,757)                    | -                                         | 2,201                                              |
| <b>Total Funds</b>        | <u>880,847</u>                                   | <u>194,231</u>             | <u>(177,982)</u>           | <u>(4,173)</u>                            | <u>892,923</u>                                     |

## THE CONGREGATION OF YAHWEH

### Notes Forming Part of the Financial Statements for the Year Ended 31 December 2020

#### 16 Operating Lease Commitments

At the year end the charity had the following annual commitments:

| Operating leases which expire | 2020<br>£ | 2019<br>£ |
|-------------------------------|-----------|-----------|
| Within one year               | 3,109     | 4,146     |
| In the second to fifth years  | -         | -         |

#### 17 Transactions with trustees

During the year to 31 December 2020 the trustees received expenses totalling £110 (2019: £194).

#### 18 Ultimate Controlling Party

The charity is controlled by the trustees.

