

Company registration number: 07114148

Charity registration number: 280378

The Church of God Reformation Movement

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

The Church of God Reformation Movement

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The Church of God Reformation Movement

Reference and Administrative Details

Trustees

David Roger Phillips

Raymond Brown

Patricia Blake

Walton Dawkins

Hardley Vain Cox

Dave Nevitt

Principal Office

The Church Of God Reformation Movement

St. Ann's Road

Tottenham

London, N15 6NG

The charity is incorporated in England.

Company Registration Number

07114148

Charity Registration Number

280378

Independent Examiner

Kolade Andrew Alli ACMA

KARE Financial Management Consultants Ltd

10 Gatcombe Gardens

Westend

Hampshire

SO18 3NA

The Church of God Reformation Movement

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2021.

Legal and Administrative Information

Charity Number	280378
Company Reg. Number	7114148
Registered Name	Church of God Reformation Movement (commonly called the Community Church of God)
Start of FY	1st January 2021
End of FY	31st December 2021
Legal Status	Unincorporated (Charity) Incorporate (Company)

Membership:

Trustees at 31st December 2021 Areas of Responsibility

Walton Dawkins	Chairperson
Hardley Cox	Vice Chairperson
Patricia Blake	Secretary
Ruth-Ann Persaud	IT/Website
Yvette Lawrence	Ex-Officio Member: Treasurer
David Phillips	Co-ordinator and Chair of Building Extension Committee
David Nevitt	Health & Safety
Raymond Brown	Caretaker and Assistant Treasurer

The Church of God Reformation Movement

Trustees' Report

Governing instruments are:

- a) **Bylaws of association adopted on 24th January 1980 as amended 12th August 1980 and revised January 2006.**
- b) **Memorandum and Articles of Association, incorporated on 30th December 2009.**

Membership of the Board of Trustees:

Walton Dawkins Chair of the Board of Trustees.

All members attended most of the meetings, although there were some challenges over the last 2 years we pray for a continued reduction for the need of government guidelines for face masks and vaccinations.

Introduction:

In the past year of 2021, we have seen many extreme changes effecting the way we conduct our day to day lives due to the COVID-19 Pandemic. The impact on our daily lives have been life changing some of which has resulted in us losing many of our loved ones and our businesses. Again the Board would like to pass on our sincere condolences to all who have lost loved ones during our lifetime.

Although we have had to contend with COVID-19 we have achieved the following.

Items Covered:

The Community Church of God Building

The Manse

Bus Ministry-continues under the leadership Sis Sophie.

Audio Visual Team

COVID-19 Lead ensuring we follow government guidelines.

Charitable Donations - Christian Aid St Vincent appeal.

Food Ministry during COVID-19

Pastor Mascall and dear wife Sis Ronda- The marriage of his three sons.

Lost members of the Community Church of God

Weddings.

Finance

BEC Building Extension Committee

The Church of God Reformation Movement

Trustees' Report

The Community Church of God Building

1. The BOT have initiated internal and external repairs to the Church roof changing and also some of the glass panels whilst repairing a severe leak, this company 'GiveHands' has also been contracted to carry out annual maintenance on the roof twice yearly ensuring we are not subjected to further leaks due to blocked gutters.
2. We have resolved some minors issues tin Men's toilets and the Ladies toilets also.
3. We have also identified further work that need to be carried out, such as the area in the foyer where there are brown stains on the ceiling as signs of water ingress over the kitchen door this was due to the flat roof needing repairing.
4. We contacted a company named Alliance Facilities Ltd and they have repaired the flat roof at the front of the Church and it has made a noticeable difference.
5. We have also noticed a crack in the wired glass again in the foyer area. Currently this is now on the list of task to be completed.

Church Land

Since COVID-19 pandemic became rampant we have not been able to sit down with Haringey Council regarding the land adjoining the Church. Once everything is normalised, we will consider returning to the table and make further representation to the council.

The Manse

1. Subsidence affecting the extension at the Manse – An Insurance claim is ongoing and following a survey they have identified a number of trees which was said to be the main cause of the subsidence. The trees have been cut back and this long, drawn out process is still in progress. A recent survey was carried out Last week an the Manse this week, The surveyor stated it would take several months before work can start. Bro Glen has feedback.

Bus Ministry

Big thanks to Sis. Sophie and the team who are able to share the teachings of the gospel to the children via Bus Ministry. It has proven to be an innovative, fun and informative in the way they share the Word. It's a novel place for the children to learn and they all enjoy having their own unique space.

The Church of God Reformation Movement

Trustees' Report

COVID-19 has proved to be detrimental and had put a stop to the Ministry. However, with dogged determination they have re-establish this service and the children are keen to attend. Long may it continue.

Audio Visual and Music Technicians

1. We should give the Audio Visual and Music teams a warm heartfelt thank you. We have seen the part that they have played providing the Streaming to connect to our Church Community. They have at times had their work cut out as they battled to maintain the service.
2. We are extremely thankful to the music department who have shown commitment all the way through the pandemic. Sis Daria, Bro Mark, Bro Tariq, Bro Cox and others have worked very hard dedicating their time to the praise and worship team on a Sunday morning.
3. We have reviewed the technical equipment required identified by Ajzani and team, which has led to the purchase of new technical equipment suited for the needs of our church community.

COVID-19 Committee Lead

With the outbreak of COVID-19. a committee was formed led by Bro. Dave and Sis. Pat following Government guidelines which we have adhered to and the following precautions and procedures were put in place. 2 metre Social Distancing, Sanitisation stations, Signs were posted as reminders, and new seating arrangements were put into place. We would like to give Bro Dave, Sis Pat and the team a big Thank You for their role in creating and maintaining a safe space while entering, leaving and while worshipping.

Charitable Donations

1. We were asked to help St Vincent and made a charitable donation for the St Vincent Volcano appeal and we know that they were extremely grateful for our prayers for Gods intervention and financial donations We would like to thank all members for their financial contribution.

Tithes and Offerings – I would like to thank our Church members as they continue their giving of tithes and offerings especially in such challenging times. The generosity of our members in giving has allowed us to maintain our church building and a continued service for our community. We are very much aware that finances and time are both very precious especially in these unprecedented times, BOT members would like to thank each and every member from all our hearts for their tithes and donations and praise you for your charitable gifts.

The Church of God Reformation Movement

Trustees' Report

Food Ministry during COVID-19

Thank you to Sis Sophy, Sis Cheryl and team who continued to do sterling work feeding the homeless, they have organised, cooked and distributed food to those in need. In fact there are 3 shelters that she drops off food to. It is a sterling task, and they were outstanding in their quest. Contribution from Members are greatly accepted for this well needed cause in the community.

Building Extension Committee (BEC)

BEC, as with most of our ministries COVID-19 has made a an unwanted impact to the work involved and as such we have put this project on hold until further notice. We would however like to say **again** thank you to the Donor of a financial gift towards the Project when we start up again.

Finance

I would like to thank Sis Yvette Lawrence, she has an unenviable task of balancing the books ensuring that our financial obligations are met. And because of COVID-19 not allowing Members to attend Church and thereby reducing our Tithes and Offerings we found that we had to be more diligent with our spend.

The Church of God Reformation Movement

Trustees' Report

Pastor Mascall

We would like to sincerely thank our Pastor and Sis Rhonda for all that he has done during this COVID-19 Pandemic. He has continued to maintain church services and has had throughout providing service through streaming as well as providing a service led by the Praise and Worship team and backed by the musicians.

Initially from his home and from the pulpit. He leads prayer meetings weekly and has also conducted weddings and Funerals. Pastor has supported many of us members through the loss of our loved ones and regularly catches up with members to see that they are well. Throughout these testing times Pastor has remained steadfast in his love for God and his church family. Pastor and Sis Rhonda must be congratulated as he conducts the Marriage of his three sons. Pastor you are blessed and we salute both you and Sis Rhonda.

Miscellaneous

We would like to thank Sis Norma who has taken over the role of custodian for her sterling work maintaining the Church. We would also like to thank Br Raymond Brown for duties carried out on behalf of the Church and last but not least we would like to thank Br Craig Bryan for his gardening skills which brings out a smile to passers by.

The Church of God Reformation Movement

Trustees' Report

Lost members of the Community Church of God

Bro Morgan

Pastor Basil Calender

Sis Schooler

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Respectfully submitted to the Members of the Community Church of God by the Board of Trustees. End of Year Jan 2022

Bro Walton Dawkins - Chair

The Church of God Reformation Movement

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Church of God Reformation Movement for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 4 February 2022 and signed on its behalf by:



.....
Walton Dawkins
Trustee

The Church of God Reformation Movement

Independent Examiner's Report to the trustees of The Church of God Reformation Movement

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 12 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of The Church of God Reformation Movement (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of The Church of God Reformation Movement are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Church of God Reformation Movement as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

The Church of God Reformation Movement

**Independent Examiner's Report to the trustees of The Church of
God Reformation Movement**



.....
Kolade Andrew Alli ACMA

KARE Financial Management Consultants Ltd
10 Gatcombe Gardens
Westend
Hampshire
SO18 3NA

4 February 2022

The Church of God Reformation Movement

Statement of Financial Activities for the Year Ended 31 December 2021

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Charitable activities	2	109,323	1,594	110,917	103,236
Total income		109,323	1,594	110,917	103,236
Expenditure on:					
Charitable activities	3	(83,150)	(10,673)	(93,823)	(102,028)
Total expenditure		(83,150)	(10,673)	(93,823)	(102,028)
Net income/(expenditure)		26,173	(9,079)	17,094	1,208
Net movement in funds		26,173	(9,079)	17,094	1,208
Reconciliation of funds					
Total funds brought forward		516,267	9,118	525,385	524,177
Total funds carried forward	10	542,440	39	542,479	525,385

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 10.

The Church of God Reformation Movement

(Registration number: 07114148) Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	6	447,988	447,988
Current assets			
Debtors	7	1,833	2,130
Cash at bank and in hand	8	93,958	76,567
		95,791	78,697
Creditors: Amounts falling due within one year	9	(1,300)	(1,300)
Net current assets		94,491	77,397
Net assets		542,479	525,385
Funds of the charity:			
Restricted income funds			
Restricted funds		39	9,118
Unrestricted income funds			
Unrestricted funds		542,440	516,267
Total funds	10	542,479	525,385

For the financial year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 12 to 20 were approved by the trustees, and authorised for issue on 4 February 2022 and signed on their behalf by:

.....
Walton Dawkins, Trustee

The Church of God Reformation Movement

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Church of God Reformation Movement meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing group accounts

The charity has taken advantage of the exemption in section 398 of the Companies Act 2006 from the requirement to prepare consolidated financial statements, on the grounds that it is a small sized group. The financial statements contain information about The Church of God Reformation Movement as an individual company and do not contain consolidated financial information as the parent of a group.

The charity is exempt under section 400401 of the Companies Act 2006 from the requirement to prepare consolidated financial statements as it and its subsidiary undertakings are included by full consolidation in the consolidated financial statements of its parent, , a company incorporated in .

Income and endowments

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

The Church of God Reformation Movement

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

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The Church of God Reformation Movement

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

2 Income from charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2021	2020
		£	£	£
Incoming resources from charitable activities				
Benevolent Offering	-	120	120	177
Building Fund Income	-	810	810	1,136
Building Fund Income	-	-	-	25
Gift Aid Refund	12,057	-	12,057	20,911
Lettings	670	-	670	65
Lettings - Manse	-	-	-	17,780
Miscellaneous Income	-	-	-	1,464
Miscellaneous Income	5,336	-	5,336	910
Mission Offering	-	629	629	2,015
Tithe & Offering	-	35	35	-
Tithe & Offering	71,460	-	71,460	58,753
	<u>89,523</u>	<u>1,594</u>	<u>91,117</u>	<u>103,236</u>

The Church of God Reformation Movement

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

3 Expenditure on charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2021	2020
		£	£	£
Expenditure on charitable activities				
Administration	-	(585)	(585)	(7,920)
Administration	(3,806)	-	(3,806)	(3,250)
Bank Charges	(359)	-	(359)	(481)
Wages and salaries	(24,273)	-	(24,273)	(23,859)
Staff NIC (Employers)	(7,539)	-	(7,539)	(7,539)
Staff pensions (Defined contribution) - pension scheme 1	(2,353)	-	(2,353)	(2,164)
Benevolent Payments	-	-	-	(600)
Building Insurance - Manse	(2,720)	-	(2,720)	(1,799)
Car - Petrol,Repairs & Ins.	(919)	-	(919)	(553)
Caretaker	-	-	-	(600)
Church Insurance	(4,840)	-	(4,840)	(5,227)
Church Secretary	(3,000)	-	(3,000)	(3,000)
Cleaning & Catering	-	-	-	(200)
Cleaning & Catering	(250)	-	(250)	(1,771)
Custodian	(3,540)	-	(3,540)	(2,030)
Donations	-	(710)	(710)	(200)
Electricity	(1,581)	-	(1,581)	(681)
Gardener	-	-	-	(681)
Gas	(2,426)	-	(2,426)	(4,745)
Gifts	(3,378)	-	(3,378)	-
Health & Safety	(18)	-	(18)	-
Monthly Tithe to N.E.C	-	-	-	(1,500)
Music/Information Tec.	-	-	-	(50)
Music/Information Tec.	(15,757)	-	(15,757)	(1,898)
Pastor - Telephone	(98)	-	(98)	-
Repairs & Maintenance - Church	-	(8,688)	(8,688)	(17,170)
Repairs & Maintenance - Church	(60)	-	(60)	(900)
Repairs & Maintenance - Manse	-	(250)	(250)	-

The Church of God Reformation Movement

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

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2021	2020
	£	£	£	£
Repairs & Maintenance - Manse	(190)	-	(190)	(650)
Stationery	(84)	-	(84)	(1,622)
Telephone - Church	(1,969)	-	(1,969)	(1,713)
Travel & Guest	(390)	-	(390)	(600)
Water (Church)	(94)	-	(94)	(143)
Youth	(550)	-	(550)	(840)
Office expenses	-	-	-	(3,500)
Missions Payments	-	(440)	(440)	(2,342)
Gift Aid 10%	(1,206)	-	(1,206)	-
Accountancy fees	(450)	-	(450)	(500)
Independent examiner's fee	(1,300)	-	(1,300)	(1,300)
	<u>(83,150)</u>	<u>(10,673)</u>	<u>(93,823)</u>	<u>(102,028)</u>

4 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Patricia Blake

£3,000 (2020: £3,000) of expenses were reimbursed to Patricia Blake during the year.

These transactions relate to reimbursement of expenses incurred by Patricia Blake whilst carrying out duties on behalf of the charity

The Church of God Reformation Movement

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

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 January 2021	447,988	447,988
At 31 December 2021	447,988	447,988
Depreciation		
At 31 December 2021	-	-
Net book value		
At 31 December 2021	447,988	447,988
At 31 December 2020	447,988	447,988

7 Debtors

	2021 £	2020 £
Other debtors	1,833	2,130

8 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	93,958	76,567

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,300	1,300

The Church of God Reformation Movement

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

10 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	516,267	109,323	(83,150)	542,440
Restricted funds	9,118	1,594	(10,673)	39
Total funds	525,385	110,917	(93,823)	542,479
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	491,394	98,419	(73,546)	516,267
Restricted funds	32,783	4,817	(28,482)	9,118
Total funds	524,177	103,236	(102,028)	525,385