
THE CHURCH OF GOD REFORMATION MOVEMENT
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

THE CHURCH OF GOD REFORMATION MOVEMENT
(A Company Limited by Guarantee)

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THE CHURCH OF GOD REFORMATION MOVEMENT
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

Walton Dawkins, Chair
Hardley Cox, Trustee
David Roger Phillips, Trustee
Patricia Blake, Trustee
Dave Nevitt, Trustee
Ruthanne Persaud, Trustee

Company registered number

07114148

Charity registered number

280378

Registered office

St. Ann's Road
Tottenham
London
N15 6NG

THE CHURCH OF GOD REFORMATION MOVEMENT
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of the The Church of God Reformation Movement for the year 1 January 2023 to 31 December 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted. Objectives and activities

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 2023
End of FY	31st December 2023
Legal Status	Unincorporated (Charity) Incorporate (Company)

Governing instruments are:

- a) **Bylaws of association adopted on 24th January 1980 as amended 12th August 1980 and revised January 2006.**

Memorandum and Articles of Association, incorporated on 30th

- b) **December 2009.**

THE CHURCH OF GOD REFORMATION MOVEMENT
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Membership:

Trustees at 31st December 2023 **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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

The Community Church of God Building

1. The BOT have initiated internal and external repairs to the Church and have employed GiveHands' who has 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. The Lettings procedure has been reviewed, there are new prices and copies are kept on the glass table outside the office.
3. We have also agreed to change out the carpet in the Rostrum.
4. A recommendation was made by the electrician to replace all extensions in the Church and get Portable Appliance Test known throughout the industry as PAT Tested.
5. The Fire Panel has been upgraded.
6. We discussed Air Conditioning for the Summer Months, however further discussions to follow.
7. The BOT will be looking at the external Iron Fencing around the Church.
8. We have resolved issues in the Men's toilets and the Ladies' toilets also.
9. We have also identified further work that needs to be carried out, such as the area in the foyer where there are brown stains on the ceiling as signs of water ingress.
10. We have agreed to purchase a new Cooker as the burners on the current one is not Energy efficient.
11. The Bot has agreed to visit one of our founding member/s who are unable to attend Church.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

The Manse

1. Subsidence affecting the extension at the Manse – An Insurance claim is ongoing and following a survey they had 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 ongoing. A recent survey by the Contractors Sedgewick was carried out on Thursday, from the survey their management have agreed to provide alternative accommodation for them immediately and they have already got in touch with A3 and also I-Cab Housing Agencies.

Audio Visual and Music Technicians

2. 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. And have at times had their work cut out as they battled to maintain the service. We are extremely thankful to the music department who have shown commitment throughout the year..
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.

The BOT has worked closely with the Building Extension Committee and as a result we have revisited needs of the Church and feel strongly that we should continue with this task.

Charitable Donations

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 throughout the year and praise you for your charitable gifts.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Building Extension Committee (BEC)

The BEC is in full flight We would however like to say again thank you to Bro Roger and Bro Mark as they give an insight into the Project and sincerely like to thank you again for all your donations towards this project for with you we would be lost.

Finance

The Board would like to thank Sis Yvette Lawrence, she has an unenviable task of balancing the books ensuring that our financial obligations are met she has worked tirelessly using our Tithes and Offerings to achieve the best spend for the Church. Sis Yvette has done a wonderful job and should be applauded for her sterling workmanship.

Pastor Mascall

Once again we would like to sincerely thank our Pastor Mascall and Sis Rhonda for all the work they have done during this past year. Pastor has continued to maintain church service and we have seen his commitment is second to none.

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 for being there for you and we pray that God will continue to bless them as they walk with the Lord. Pastor you are blessed and we salute both you and Sis Rhonda.

Miscellaneous

Today we remember our Bro Dave Nevitt with mixed emotions to bid farewell to a cherished member of the Community Church God and friend, Bro Dave Nevitt of the Community Church of God

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Respectfully submitted to the Members of the Community Church of God by the Board of Trustees. End of Year Jan 2023

Bro Walton Dawkins - Chair

THE CHURCH OF GOD REFORMATION MOVEMENT
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

a. Constitution

The Church of God Reformation Movement is registered as a charitable company limited by guarantee and was set up by a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 8 March 2024 and signed on their behalf by:



Walton Dawkins

THE CHURCH OF GOD REFORMATION MOVEMENT
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Independent Examiner's Report to the Trustees of The Church of God Reformation Movement ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the Trustees of the Company (and 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 Company 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 the Company's accounts 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 Company 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.

Signed:

Dated: 8 March 2024



Kolade Andrew Alli ACMA

10 Gatcombe Gardens

West End Hampshire

SO18 3NA

THE CHURCH OF GOD REFORMATION MOVEMENT
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	2,924	148,736	151,660	164,458
Total income		2,924	148,736	151,660	164,458
Expenditure on:					
Charitable activities	3	12,336	101,523	113,859	117,329
Total expenditure		12,336	101,523	113,859	117,329
Net movement in funds		(9,412)	47,213	37,801	47,129
Reconciliation of funds:					
Total funds brought forward		(8,483)	598,091	589,608	542,479
Net movement in funds		(9,412)	47,213	37,801	47,129
Total funds carried forward		(17,895)	645,304	627,409	589,608

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 19 form part of these financial statements.

THE CHURCH OF GOD REFORMATION MOVEMENT
(A Company Limited by Guarantee)
REGISTERED NUMBER: 07114148

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	6	447,988	447,988
		<u>447,988</u>	<u>447,988</u>
Current assets			
Debtors	7	3,330	2,330
Cash at bank and in hand		177,391	140,590
		<u>180,721</u>	<u>142,920</u>
Creditors: amounts falling due within one year	8	(1,300)	(1,300)
Net current assets		<u>179,421</u>	<u>141,620</u>
Total assets less current liabilities		<u>627,409</u>	<u>589,608</u>
Net assets excluding pension asset		<u>627,409</u>	<u>589,608</u>
Total net assets		<u><u>627,409</u></u>	<u><u>589,608</u></u>
Charity funds			
Restricted funds	9	(17,895)	(8,483)
Unrestricted funds	9	645,304	598,091
Total funds		<u><u>627,409</u></u>	<u><u>589,608</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 08 March 2024 and signed on their behalf by:

THE CHURCH OF GOD REFORMATION MOVEMENT
(A Company Limited by Guarantee)
REGISTERED NUMBER: 07114148

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2023



Walton Dawkins

The notes on pages 12 to 19 form part of these financial statements.

THE CHURCH OF GOD REFORMATION MOVEMENT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

1.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-
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THE CHURCH OF GOD REFORMATION MOVEMENT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies (continued)

1.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

THE CHURCH OF GOD REFORMATION MOVEMENT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Income from donations and legacies

	Restricted funds £	Unrestricted funds General £	Total 2023 £	Total 2022 £
Building Fund Income	2,223	175	2,398	305
Donations & Tithes	492	99,336	99,828	94,145
Gift Aid tax reclaimed	0	27,548	27,548	22,727
Other Income	209	21,677	21,886	47,281
	<u>2,924</u>	<u>148,736</u>	<u>151,660</u>	<u>164,458</u>

THE CHURCH OF GOD REFORMATION MOVEMENT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. Expenditure on charitable activities

	Restricted	Unrestricted	Total	Total
	funds	funds	2023	2022
	£	£	£	£
Administration	1,780	4,027	5,807	12,373
Bank charges	0	676	676	548
Custodian	240	2,800	3,040	2,930
Independent examiner's fee	0	1,450	1,450	1,450
Insurance	0	8,338	8,338	7,995
Mission and other ministry costs	1,525	22,168	23,693	14,827
Office expenses	0	4,805	4,805	4,215
Premises costs	8,791	10,537	19,328	32,444
Professional fees	0	4,162	4,162	2,273
Travel expenses	0	4,152	4,152	535
Wages and salaries	0	38,408	38,408	37,739
	12,336	101,523	113,859	117,329

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

4. Independent examiner's remuneration

	2023	<i>2022</i>
	£	£
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	1,300	<i>1,300</i>
	<u><u>1,300</u></u>	<u><u>1,300</u></u>

5. Trustees' remuneration and expenses

During the year ended 31 December 2023, Trustee Patricia Blake received remuneration of £3,000 in relation to work and services undertaken on behalf of the church (2022 - £3,000).

THE CHURCH OF GOD REFORMATION MOVEMENT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 January 2023	447,988
At 31 December 2023	447,988
Net book value	
At 31 December 2023	447,988
At 31 December 2022	447,988

7. Debtors

	2023 £	2022 £
Due after more than one year		
Other debtors	3,330	2,330
	3,330	2,330
	3,330	2,330

8. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,300	1,300

THE CHURCH OF GOD REFORMATION MOVEMENT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds	598,091	148,736	(101,523)	645,304
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Restricted Fund	(8,483)	2,924	(12,336)	(17,895)
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	589,608	151,660	(113,859)	627,409
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THE CHURCH OF GOD REFORMATION MOVEMENT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds				
General Funds	<u>542,440</u>	<u>153,714</u>	<u>(98,063)</u>	<u>598,091</u>
Restricted funds				
Restricted Fund	<u>39</u>	<u>10,744</u>	<u>(19,266)</u>	<u>(8,483)</u>
Total of funds	<u><u>542,479</u></u>	<u><u>164,458</u></u>	<u><u>(117,329)</u></u>	<u><u>589,608</u></u>