

The Church of God (Pentecostal)

Report and Accounts

31 December 2021

The Church of God (Pentecostal)
Report and accounts
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**The Church of God (Pentecostal)
Charity Information**

Trustees

L.D Crossfield
V Crossfield
L Fender-Jack
A Virtue
C Mitchell

Independent Examiner

Fiona Fraser
Fraser + Accountants
3 Barossa Place
Perth
PH1 5HG

Bankers

Lloyds Bank
Southall Branch
PO Box 1000
Andover
BX1 1LT

Scottish Widows Bank
CAF 90 days notice account
67 Morrison Street
Edinburgh
EH3 8YJ

Registered charity number
1016889

The Church of God (Pentecostal)

Statement of Trustees' Responsibilities

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- apply suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deeds. The Trustees are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The Trustees confirm that they have met the responsibilities set out above and complied with the requirements for preparing accounts. The financial statements contained in this report have been compiled from and are in accordance with the financial records maintained by the Trustees.

The Church of God (Pentecostal)

The Trustees present their report and financial statements for the period ended 31 December 2021. Details of Trustees and the charities advisors are set out on page 1.

Structure, governance and management

The charity is an unincorporated association, governed by a Trust Deed adopted on 6 January 1993.

Objectives and activities

- the advancement of the Christian Religion according to the articles of faith set out in the schedule hereto.
- the relief of poverty

Financial Review

The Statement of Financial Affairs includes the Income and Expenditure for the 12 month period. The trustees consider the activity levels to be satisfactory.

The charity is planning on developing the building and during the financial year £6,699 (2020 - £35,385) was spent on professional fees.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities. It is the judgement of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity.

Statement of Trustees' responsibilities

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, the financial position of the charity, and which enable them to both ascertain the financial position of the charity and ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

L D Crossfield
Trustees

The Church of God (Pentecostal)

Independent examiner's report to the members of The Church of God (Pentecostal)

I report on the accounts of The Church of God (Pentecostal) for the year ended 31 December 2021 which are set out on pages xxxx to xxxx

Respective responsibilities of the trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts, The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the - Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view' and the report is limited to those matters set out in the statement below,

Independent examiner's statement

In connection with my examination, no matters has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 130 of the Charities Act: and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met: or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Fiona Fraser

**Fiona Fraser ACA
Fraser + Accountants
3 Barossa Place
Perth
PH1 5HG**

Date:

The Church of God (Pentecostal)
Statement of financial activities
(Incorporating the income and expenditure account)
for the year ended 31 December 2021

	Unrestricted Funds	Restricted Funds	Total Funds	2021 £	2020 £
INCOMING RESOURCES					
Donations and grants					
Tithes and donations	122,267	-	122,267		111,333
Gift aid	46,164		46,164		-
Fund-raising	-	10,020	10,020		5,000
	<u>168,431</u>	<u>10,020</u>	<u>178,451</u>		<u>116,333</u>
Investment income					
Interest received	-	-	-		90
	<u>-</u>	<u>-</u>	<u>-</u>		<u>90</u>
TOTAL INCOMING RESOURCES	<u>168,431</u>	<u>10,020</u>	<u>178,451</u>		<u>116,423</u>
RESOURCES EXPENDED					
Ministry costs	19,410	-	19,410		9,198
Travel & subsistence	1,198	-	1,198		-
	<u>20,608</u>	<u>-</u>	<u>20,608</u>		<u>9,198</u>
GOVERNANCE COSTS					
Employee costs	26,780	-	26,780		27,423
Premises costs	1,888	-	1,888		2,944
General administrative expenses	9,774	-	9,774		13,286
Legal and professional costs	1,140	-	1,140		4,983
	<u>39,582</u>	<u>-</u>	<u>39,582</u>		<u>48,636</u>
TOTAL RESOURCES EXPENDED	<u>60,190</u>	<u>-</u>	<u>60,190</u>		<u>57,834</u>
Excess income over expenditure	<u>108,241</u>	<u>10,020</u>	<u>118,261</u>		<u>58,589</u>
Balance of brought forward 1 January 2021	856,848	245,861	1,102,709		1,044,120
Balance carried forward 31 December 2021	<u>965,089</u>	<u>255,881</u>	<u>1,220,970</u>		<u>1,102,709</u>

**The Church of God (Pentecostal)
Balance Sheet
as at 31 December 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	1	378,938	373,870
Current assets			
Debtors	2	20,000	60,000
Cash at bank and in hand		<u>824,590</u>	<u>671,198</u>
		844,590	731,198
Creditors: amounts falling due within one year			
	3	(2,558)	(2,359)
Net current liabilities		<u>842,032</u>	<u>728,839</u>
Total assets less current liabilities		<u>1,220,970</u>	<u>1,102,709</u>
Net assets		<u>1,220,970</u>	<u>1,102,709</u>
Capital and reserves			
Unrestricted reserves	4	973,700	865,459
Restricted reserves	5	<u>247,270</u>	<u>237,250</u>
		<u>1,220,970</u>	<u>1,102,709</u>

Approved by:

L D Crossfield
Trustess

The Church of God (Pentecostal)
Notes to the Accounts
for the period ended 31 December 2021

1 Tangible fixed assets

	Land and buildings £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2021	367,889	45,613	20,500	434,002
Additions	6,699	-	-	6,699
Disposals	-	-	-	-
At 31 December 2021	<u>374,588</u>	<u>45,613</u>	<u>20,500</u>	<u>440,701</u>
Depreciation				
At 1 January 2021	-	39,632	20,500	60,132
Charge for the year	-	1,631	-	1,631
On disposals	-	-	-	-
At 31 December 2021	<u>-</u>	<u>41,263</u>	<u>20,500</u>	<u>61,763</u>
Net book value				
At 31 December 2021	<u>374,588</u>	<u>4,350</u>	<u>-</u>	<u>378,938</u>
At 31 December 2020	<u>367,889</u>	<u>5,981</u>	<u>-</u>	<u>373,870</u>

2 Debtors

	2021 £	2020 £
Gift aid due	20,000	-
Trade debtors	-	-
Other debtors	-	60,000
	<u>20,000</u>	<u>60,000</u>

3 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,140	1,140
Other creditors	1,293	686
Other taxes and social security costs	125	533
	<u>2,558</u>	<u>2,359</u>

4 Unrestricted reserve

	2021 £	2020 £
At 1 January 2021	865,459	811,870
Retained profit	108,241	53,589
At 31 December 2021	<u>973,700</u>	<u>865,459</u>

5 Restricted reserve

	2021 £	2020 £
At 1 January 2019	237,250	232,250
Retained profit	10,020	5,000
At 31 December 2019	<u>247,270</u>	<u>237,250</u>

6 Trustees remuneratio, expenses and related party transactions

The Reverend Lloyd Crossfield has served as a pastor to the Church since 2002, His total remuneration for the year was £26,000 (2020- £26,523). The authority for this was the charity's governing document and the trustees.