

The Church of God (Pentecostal)

Report and Accounts

31 December 2022

**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 2022. 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 £11,058 (2021 - £6,699) was spent on professional fees. The project has experienced some challenges but the aim is to start building in 2024. The charity has sufficient cash reserves to support this project.

### **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 2022 which are set out on pages 5 to 7.

#### **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 2022**

	Unrestricted Funds	Restricted Funds	Total Funds	2022 £	2021 £
<b>INCOMING RESOURCES</b>					
<b>Donations and grants</b>					
Tithes and donations	164,763	-	164,763	122,267	122,267
Gift aid	25,182	-	25,182	46,164	46,164
Fund-raising	91	-	91	10,020	10,020
	<u>190,036</u>	<u>-</u>	<u>190,036</u>	<u>178,451</u>	<u>178,451</u>
<b>Investment income</b>					
Interest received	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>190,036</u>	<u>-</u>	<u>190,036</u>	<u>178,451</u>	<u>178,451</u>
<b>RESOURCES EXPENDED</b>					
Ministry costs	15,946	-	15,946	19,410	19,410
Travel & subsistence	1,231	-	1,231	1,198	1,198
	<u>17,177</u>	<u>-</u>	<u>17,177</u>	<u>20,608</u>	<u>20,608</u>
<b>GOVERNANCE COSTS</b>					
Employee costs	42,615	-	42,615	26,780	26,780
Premises costs	3,142	-	3,142	1,888	1,888
General administrative expenses	18,726	-	18,726	9,774	9,774
Legal and professional costs	1,140	-	1,140	1,140	1,140
	<u>65,623</u>	<u>-</u>	<u>65,623</u>	<u>39,582</u>	<u>39,582</u>
<b>TOTAL RESOURCES EXPENDED</b>	<u>82,800</u>	<u>-</u>	<u>82,800</u>	<u>60,190</u>	<u>60,190</u>
<b>Excess income over expenditure</b>	<u>107,236</u>	<u>-</u>	<u>107,236</u>	<u>118,261</u>	<u>118,261</u>
Balance of brought forward 1 January 2022	965,089	255,881	1,220,970	1,102,709	1,102,709
Balance carried forward 31 December 2022	<u>1,072,325</u>	<u>255,881</u>	<u>1,328,206</u>	<u>1,220,970</u>	<u>1,220,970</u>

**The Church of God (Pentecostal)  
Balance Sheet  
as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	1	391,436	378,938
<b>Current assets</b>			
Debtors	2	45,182	20,000
Cash at bank and in hand		895,029	824,590
		<u>940,211</u>	<u>844,590</u>
<b>Creditors: amounts falling due within one year</b>	3	(3,441)	(2,558)
<b>Net current liabilities</b>		<u>936,770</u>	<u>842,032</u>
<b>Total assets less current liabilities</b>		<u>1,328,206</u>	<u>1,220,970</u>
<b>Net assets</b>		<u>1,328,206</u>	<u>1,220,970</u>
<b>Capital and reserves</b>			
Unrestricted reserves	4	1,080,936	973,700
Restricted reserves	5	247,270	247,270
		<u>1,328,206</u>	<u>1,220,970</u>

Approved by:

L D Crossfield  
Trustess

**The Church of God (Pentecostal)**  
**Notes to the Accounts**  
**for the period ended 31 December 2022**

**1 Tangible fixed assets**

	Land and buildings £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2022	374,588	45,613	20,500	440,701
Additions	11,058	4,607	-	15,665
Disposals	-	-	(20,500)	(20,500)
At 31 December 2022	<u>385,646</u>	<u>50,220</u>	<u>-</u>	<u>435,866</u>
<b>Depreciation</b>				
At 1 January 2022	-	41,263	20,500	61,763
Charge for the year	-	3,167	-	3,167
On disposals	-	-	(20,500)	(20,500)
At 31 December 2022	<u>-</u>	<u>44,430</u>	<u>-</u>	<u>44,430</u>
<b>Net book value</b>				
At 31 December 2022	<u>385,646</u>	<u>5,790</u>	<u>-</u>	<u>391,436</u>
At 31 December 2021	<u>374,588</u>	<u>4,350</u>	<u>-</u>	<u>378,938</u>

**2 Debtors**

	2022 £	2021 £
Gift aid due	45,182	20,000
Trade debtors	-	-
Other debtors	-	-
	<u>45,182</u>	<u>20,000</u>

**3 Creditors: amounts falling due within one year**

	2022 £	2021 £
Accruals	1,140	1,140
Other creditors	1,219	1,293
Other taxes and social security costs	1,082	125
	<u>3,441</u>	<u>2,558</u>

**4 Unrestricted reserve**

	2022 £	2021 £
At 1 January 2022	973,700	865,459
Retained profit	107,236	108,241
At 31 December 2022	<u>1,080,936</u>	<u>973,700</u>

**5 Restricted reserve**

	2022 £	2021 £
At 1 January 2019	247,270	237,250
Retained profit	-	10,020
At 31 December 2019	<u>247,270</u>	<u>247,270</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 (2021- £26,000). The authority for this was the charity's governing document and the trustees.