

Registered number  
1020761

Faith Temple Church of God (Pentecostal)

Report and Financial Statements

31 December 2022

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

**Trustees**

Overseer Ulric T. Thomas (Chairman) (retired October 2020)

Overseer Anthony Thomas (Chairman and Secretary)

Mr Rayhill Dirwayi (Deacon)

Mrs Ruth Young

Miss Veronica B. Bryan

Miss Valerie H. Castry

**Independent examiners**

Jacksons Chartered Accountants

First Floor, Albion House

Albion Street

Hull

HU1 3TE

**Registered office**

23 Ellison Gardens

Southall

Middlesex

UB2 4EW

**Registered number**

1020761

**Governing document**

Declaration of Trust dated 20 March 1991

**Faith Temple Church of God (Pentecostal)**  
**Registered charity number: 1020761**  
**Trustees' Report**  
**for the year ended 31 December 2022**

The trustees present their report and financial statement for the Charity for the year ended 31 December 2022.

**Principal activities**

The Charity's principal activity during the year continued to be providing Christian services and a place of worship at 47 Chalvey Road, Slough, Berkshire, SL1 2NY.

**Objectives and activities**

The main objectives and activities of the charity are:

- the worship of God, the instruction and edification of Christians;
- the care and Christian instruction of young people and children;
- the evangelisation of non-Christians;
- the relief of sickness and poverty; and
- the advancement of the Christian faith generally.

Public benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. We exist to serve people in our community without discrimination. We strive to promote social welfare through the provision of facilities aimed at improving the social and physical wellbeing of those in our local community.

Activities during the year

The following activities took place during the year:

- worship services;
- prayer and Bible study/training;
- Sunday School for youth;
- church social events and fun day;
- ladies and Old Age Pensioners (OAP) group;
- local ecumenical meetings with local groups; and
- annual church conventions and leadership training (as appropriate).

**Financial review**

Principal sources of funding

The largest contributions to the Church are from tithes and voluntary general offerings given by the local congregation.

Financial review

The Charity achieved a surplus of £10,355 for the financial year. At 31 December 2022, the Charity held total funds of £833,845; £82,865 of which was cash at the bank and in hand. (The rest is the value of fixed assets, £750,000 less creditors of £1,800.) This, in all, is considered to be an appropriate level of funds to enable the Charity to pursue its objectives.

**Faith Temple Church of God (Pentecostal)**  
**Registered charity number: 1020761**  
**Trustees' Report**  
**for the year ended 31 December 2022**

Reserves policy

The trustees have a forecast of the level of free reserves, (that is, those funds not tied up in fixed assets) that the Charity will require to sustain its day-to-day obligations. Whilst our actual free reserves may prove sufficient, it is the trustees' view that it is prudent to maintain the forecasted level of reserves to allow for financial flexibility.

Investment policy

The trustees have adopted a strong socially responsible investment policy for the reserves of the Charity. This policy, in tandem with the need to fulfil our statutory obligations, has the objective of investing in such a way that the principles of socially responsible investment are promoted. A further factor is the need to have ready access to our reserves, as long-term funding cannot be guaranteed, so for the current period, we have placed surplus funds in deposit accounts.

Risk management

The trustees actively review, on a regular basis, the major risks that the Charity faces in maintaining reserves at the levels stated above, in addition to an annual review of the controls over key financial systems carried out through an internal audit process.

Internal control risks are minimised by authorisation procedures for all financial transactions. Policies and procedures are in place to ensure compliance with health and safety regulations and this being for staff, volunteers and visitors.

**Structure, governance and management**

Governing document

The Faith Temple Church of God (Pentecostal) is an unincorporated charitable organisation formed on 1 December 1989 and registered as a charity on 11 May 1993. The charity is governed by a Declaration of Trust dated 20 March 1991 which is supplemented by a Book of Discipline which is used for certain day-to-day procedures and activities.

Organisational structure

The General Conference is the supreme body of the Church. It is composed of the overseer and an equal number of ministerial and lay delegates.

The General Trustee Board has the supervision, in trust, of all property of the Church. At their regular meetings, the trustees agree the broad strategy and areas of activity for the Church, including consideration of allocation of funds, investment, reserves and risk management policies and performance.

*Volunteers*

There was an average of 15 volunteers throughout the year who aided in the running of the Charity.

The following activities took place during the year:

- facilities management (incl. cleaning);
- IT;
- office administration and processing membership giving and general day-to-day activities i.e. answering call, reply to queries etc.;
- service planning and co-ordination;

**Faith Temple Church of God (Pentecostal)**  
**Registered charity number: 1020761**  
**Trustees' Report**  
**for the year ended 31 December 2022**

- business, planning and project meetings;
- hospitality and ushering; and
- transportation of members and OAPs to and from church premises and other events.

*Remuneration policy*

Presently there is no formal remuneration policy in place; this will be a 2023 objective/goal of the Trustees.

Recruitment and appointment of trustees

The members of the General Trustee Board, which is the primary management body, are trustees for the purposes of charity law. New trustees may be appointed by a resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its place of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

There were no new or additional trustees recruited in the year to 31 December 2022.

Trustee induction and training

Many trustees are already familiar with the practical work of the charity being active members of the Church and from being involved in other Churches and organisations.

New trustees are encouraged to familiarise themselves with charity law, their responsibilities as trustees and with Church rules and practices.

**Trustees**

The following persons served as trustees during the year:

Overseer Ulric T. Thomas (Chairman) (retired October 2020)  
Overseer Anthony Thomas (Chairman and Secretary)  
Mr Rayhill Dirwayi (Deacon)  
Mrs Ruth Young  
Miss Veronica B. Bryan  
Miss Valerie H. Castry

**Trustees' responsibilities**

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Faith Temple Church of God (Pentecostal)**  
**Registered charity number: 1020761**  
**Trustees' Report**  
**for the year ended 31 December 2022**

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website as well as:

- a) to prepare financial statements which show a true and fair view;
- b) in preparing financial statements:
  - (i) to select suitable accounting policies and apply them on a consistent basis; and
  - (ii) to make judgements and estimates that are prudent and reasonable; as well as
- c) to keep proper accounting records.

**Disclosure of information to independent examiners**

Each person who was a trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the Charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the Charity's independent examiner is aware of that information.

This report was approved by the board on 23 October 2023 and signed on its behalf.

  
Anthony Thomas (Oct 26, 2023 10:22 GMT+1)

Overseer Anthony Thomas (Chairman and Secretary)  
Trustee

**Faith Temple Church of God (Pentecostal)  
Independent Examiner's Report  
to the members of Faith Temple Church of God (Pentecostal)**

I report to the trustees on my examination of the accounts of the above charity ('the Charity') for the year ended 31 December 2022 which are set out in pages 1 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 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Mark Jackson, BA FCA  
(Senior Statutory Auditor)

for and on behalf of  
Jacksons Chartered Accountants  
First Floor, Albion House  
Albion Street  
Hull  
HU1 3TE

23 October 2023

**Faith Temple Church of God (Pentecostal)**  
**Statement of Financial Activities**  
**for the year ended 31 December 2022**

	Notes	2022 £	2021 £
<b>Income from charitable activities</b>	2	85,048	55,117
Expenditure on charitable activities		(9,970)	(16,604)
<b>Net operating income</b>		<u>75,078</u>	<u>38,513</u>
Administrative expenses		(62,597)	(23,385)
<b>Operating surplus</b>		<u>12,481</u>	<u>15,128</u>
Interest receivable		52	4
Interest payable	5	(2,178)	-
<b>Movement in funds: Net income</b>		<u>10,355</u>	<u>15,132</u>

**Reconciliation of funds**

Net movement in funds	10,355	15,132
Transferred from revaluation reserve	-	(666,014)
Total funds brought forward	823,490	1,474,372
Total funds carried forward	<u>833,845</u>	<u>823,490</u>

**Faith Temple Church of God (Pentecostal)**  
**Statement of Financial Position**  
**as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	6	750,000	750,000
<b>Current assets</b>			
Debtors	7	2,000	4,178
Cash on deposit		70,235	45,511
Cash at bank		12,630	23,576
Cash in hand		780	225
		85,645	73,490
<b>Creditors: amounts falling due within one year</b>			
	8	(1,800)	-
<b>Net current assets</b>		83,845	73,490
<b>Net assets</b>		833,845	823,490
<b>Capital and reserves</b>			
Other reserves	9	605,000	605,000
Unrestricted funds	10	228,845	218,490
<b>Total equity</b>		833,845	823,490

*Anthony Thomas*

Anthony Thomas (Oct 26, 2023 10:22 GMT+1)

Overseer Anthony Thomas (Chairman and Secretary)  
Trustee

Approved by the board on 23 October 2023

**Faith Temple Church of God (Pentecostal)**  
**Statement of Changes in Charitable Funds**  
**for the year ended 31 December 2022**

*This schedule does not form part of the statutory accounts*

	Other reserves	Income and Expenditure account	Total
	£	£	£
<b>At 1 January 2021</b>	1,271,014	203,358	1,474,372
Surplus for the financial year	-	15,132	15,132
Deficit on revaluation of land and buildings	(666,014)	-	(666,014)
Other comprehensive income for the financial year	(666,014)	-	(666,014)
Total comprehensive income for the financial year	(666,014)	15,132	(650,882)
<b>At 31 December 2021</b>	<u>605,000</u>	<u>218,490</u>	<u>823,490</u>
<b>At 1 January 2022</b>	605,000	218,490	823,490
Surplus for the financial year	-	10,355	10,355
<b>At 31 December 2022</b>	<u>605,000</u>	<u>228,845</u>	<u>833,845</u>

**Faith Temple Church of God (Pentecostal)**  
**Statement of Cash Flows**  
**for the year ended 31 December 2022**

	Notes	2022 £	2021 £
<b>Operating activities</b>			
Profit for the financial year		10,355	15,132
Adjustments for:			
Interest receivable		(52)	(4)
Interest payable		2,178	-
Decrease/(increase) in debtors		2,178	(2,000)
Increase in creditors		1,800	-
		16,459	13,128
Interest received		52	4
Interest paid		(2,178)	-
		14,333	13,132
<b>Financing activities</b>			
Repayment of loans		-	(2,178)
		-	(2,178)
<b>Net cash generated</b>			
Cash generated by operating activities		14,333	13,132
Cash used in financing activities		-	(2,178)
		14,333	10,954
Cash and cash equivalents at 1 January		69,312	58,358
Cash and cash equivalents at 31 December		83,645	69,312
Cash and cash equivalents comprise:			
Cash at bank		83,645	69,312

**Faith Temple Church of God (Pentecostal)**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2022**

**1 Summary of significant accounting policies**

***Basis of preparation***

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

***Income***

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land.

Depreciation is not provided on freehold buildings because the residual value of the buildings at the end of their useful life is expected to be higher than its cost or valuation.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

The charity is exempt from taxation under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007).

***Fund accounting: restricted and unrestricted funds***

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Faith Temple Church of God (Pentecostal)**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2022**

**Going concern**

The accounts have been prepared on the going concern basis, which implies that the Trustees believe the Charity will be in operational existence twelve months from the date of approval of these accounts.

There are no material uncertainties.

**Provisions**

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

**Government grants**

The accrual model (FRS 102 24.5C-G) was applied in producing these accounts; therefore grants were recognised as either relating to revenue (over the period in which the Charity recognises the related costs for which the grant was intended to compensate) or relating to assets (over the expected useful life of the asset).

<b>2 Analysis of income from charitable activities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Tithes and offerings	33,205	37,446
Gifts, donations and pledges	4,756	9,986
Gift aid	5,645	-
Other contributions	41,352	7,685
Discounts allowed	90	-
	<u>85,048</u>	<u>55,117</u>
By geographical market:		
UK	<u>85,048</u>	<u>55,117</u>
<b>3 Staff costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	18,202	6,192
Social security costs	5,011	(603)
Other pension costs	550	(102)
	<u>23,763</u>	<u>5,487</u>

No employees received emoluments (excluding employer pension costs) of more than £60,000.

**Faith Temple Church of God (Pentecostal)**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2022**

Average number of employees during the year	Number	Number
Pastoral services	1	1

**4 Role played by general volunteers**

Volunteers play a vital role in the running of the Charity and their contribution helps achieve the Charity its objectives.

<b>5 Interest payable</b>	<b>2022</b>	<b>2021</b>
	£	£
Bank loans and overdrafts	2,178	-

**6 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Plant and machinery</b>	<b>Total</b>
	<i>At cost</i>	<i>At cost</i>	
	£	£	£
<b>Cost or valuation</b>			
At 1 January 2022	750,000	62,500	812,500
At 31 December 2022	<u>750,000</u>	<u>62,500</u>	<u>812,500</u>
<b>Depreciation</b>			
At 1 January 2022	-	62,500	62,500
At 31 December 2022	<u>-</u>	<u>62,500</u>	<u>62,500</u>
<b>Carrying amount</b>			
At 31 December 2022	<u>750,000</u>	<u>-</u>	<u>750,000</u>
At 31 December 2021	<u>750,000</u>	<u>-</u>	<u>750,000</u>

The freehold property was informally valued by Focus Commercial, estate agents in Slough, in the region of £800,000 in March 2020. In the opinion of the trustees, the valuation of the property at 31 December 2021 was £750,000. The equivalent historical cost of the freehold property is understood to be £145,000.

<b>7 Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
Trade debtors	2,000	2,000
Other debtors	-	2,178
	<u>2,000</u>	<u>4,178</u>

**Faith Temple Church of God (Pentecostal)**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2022**

<b>8 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	1,800	-

<b>9 Other reserves</b>	<b>2022</b>	<b>2021</b>
Revaluation reserve	£	£
At 1 January	605,000	1,271,014
Loss on revaluation of land and buildings	-	(666,014)
At 31 December	<u>605,000</u>	<u>605,000</u>

The freehold property was informally valued by Focus Commercial, estate agents in Slough, in the region of £800,000 in March 2020. In the opinion of the trustees, the valuation of the property at 31 December 2021 was £750,000. The equivalent historical cost of the freehold property is understood to be £145,000.

<b>10 Funds</b>	<b>2022</b>	<b>2021</b>
	£	£
At 1 January	218,490	203,358
Net income for the financial year	10,355	15,132
At 31 December	<u>228,845</u>	<u>218,490</u>

**Reserves**

		<b>2022</b>	<b>2021</b>
		£	£
<b><i>Restricted and unrestricted funds</i></b>			
At 1 January	<i>Unrestricted funds</i>	823,490	808,358
Net income for the financial year	<i>Unrestricted funds</i>	10,355	15,132
At 31 December	<i>Unrestricted funds</i>	833,845	823,490
	<i>Total funds carried forward</i>	<u>833,845</u>	<u>823,490</u>

Unrestricted funds are available for use at the discretion of the trustees, in order to further the charity's objectives.

**Faith Temple Church of God (Pentecostal)**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2022**

**11 Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	2022 £	2021 £
Fixed assets	750,000	-	750,000	750,000
Current assets	85,645	-	85,645	73,490
Current liabilities	(1,800)	-	(1,800)	-
	<u>833,845</u>	<u>-</u>	<u>833,845</u>	<u>823,490</u>

**12 Related party transactions**

The following payments were made to trustees during the financial year.

		£	
Overseer Anthony Thomas (Chai	<i>Trustee</i>	23,763	<i>Wages and salaries for pastoral services</i>
Overseer Anthony Thomas (Chai	<i>Trustee</i>	<u>2,150</u>	<i>Reimbursements</i>
		25,913	

No other trustees claimed expenses or had their expenses met by the Charity.

The legal authority under which the above payments were made was the Charity's governing document.

**13 Presentation currency**

The financial statements are presented in Sterling, rounded to the nearest pound (£).

**14 Legal form of entity and country of incorporation**

Faith Temple Church of God (Pentecostal) is an unincorporated charity and registered with the Charity Commission for England and Wales.

**15 Principal place of business**

The address of the charity's registered office is:

23 Ellison Gardens  
 Southall  
 Middlesex  
 UB2 4EW

**Faith Temple Church of God (Pentecostal)**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2022**

The address of the charity's principal place of business is:

47 Chalvey Road  
Slough  
Berkshire  
SL1 2NY

**Faith Temple Church of God (Pentecostal)**  
**Detailed Statement of Financial Activities**  
*also Income and Expenditure Account*  
**for the year ended 31 December 2022**

	Notes	2022 £	2021 £
<b>Income from charitable activities</b>			
Tithes and offerings	2	33,205	37,446
Gifts, donations and pledges		4,756	9,986
Gift aid		5,645	-
Other contributions		41,352	7,685
Discounts allowed		90	-
		<u>85,048</u>	<u>55,117</u>
<b>Expenditure on charitable activities</b>			
Church: Worship		(70)	(935)
Gifts and donations		(2,839)	(1,386)
Catering and hospitality		(1,011)	(418)
Other direct costs		(6,050)	(13,865)
		<u>(9,970)</u>	<u>(16,604)</u>
<b>Net operating income</b>		<u>75,078</u>	<u>38,513</u>
Support costs		(57,562)	(22,015)
Governance costs		(5,035)	(1,370)
<b>Operating surplus</b>		<u>12,481</u>	<u>15,128</u>
Interest receivable		52	4
Interest payable		(2,178)	-
<b>Movement in funds: Surplus</b>		<u>10,355</u>	<u>15,132</u>

**Faith Temple Church of God (Pentecostal)  
Detailed Income and Expenditure Account  
for the year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Income from charitable activities</b>		
Tithes and offerings	33,205	37,446
Gifts, donations and pledges	4,756	9,986
Gift aid	5,645	-
Other contributions	41,352	7,685
Discounts allowed	90	-
	<hr/> 85,048	<hr/> 55,117
<b>Expenditure on charitable activities</b>		
Church: Worship	70	935
Gifts and donations	2,839	1,386
Catering and hospitality	1,011	418
Other direct costs	6,050	13,865
	<hr/> 9,970	<hr/> 16,604
<b>Administrative expenses</b>		
<u>Support costs</u>		
Employee costs:		
Wages and salaries	18,202	6,192
Pensions	550	(102)
Employer's NI	5,011	(603)
Staff training and welfare	1,100	300
Travel and subsistence	335	250
Motor expenses	4,052	1,338
	<hr/> 29,250	<hr/> 7,375
Premises costs:		
Rates	60	1,188
Light and heat	8,953	2,393
Cleaning	30	454
	<hr/> 9,043	<hr/> 4,035
General administrative expenses:		
Telephone and internet	1,887	1,347
Postage	39	142
Stationery and printing	3,574	321
Subscriptions	692	548
Bank charges	57	9
Insurance	2,631	3,057
Software	530	50
Repairs and maintenance	9,115	4,043
Sundry expenses	744	1,088
	<hr/> 19,269	<hr/> 10,605
	<hr/> 57,562	<hr/> 22,015
<u>Governance costs</u>		
Legal and professional costs:		
Independent examination fees	3,558	-
Accountancy fees	1,332	1,348
Advertising and PR	145	22
	<hr/> 5,035	<hr/> 1,370
<i>Administrative expenses</i>	<hr/> <b>62,597</b>	<hr/> <b>23,385</b>