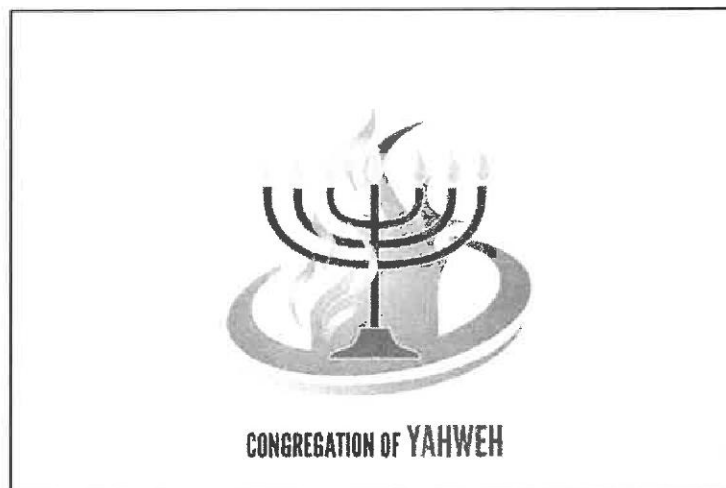


Year ending 31 December 2020

The Congregation of Yahweh

Trustees' Annual Report and Accounts



27A Carlton Road, Nottingham, NG3 2DG
Website: <http://www.congyah.co.uk>
Email: accounts@congyah.co.uk
Tel: 0115 8378083
Charity Registration No: 245132

The Congregation of Yahweh

Index to the Financial Statements

	Page
Structure and Management	3
Reference and Administrative Details	4
Governance Report	5
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12

Structure and Management

Board of Trustees:

Kathryn Stone (Chair until March 2020)
Edwin Josephs (Chair from March 2020)
Jasmin Myles-Wilson (Secretary)
Roger Boden (Treasurer)
Gale Boden
Vincent Placide
Wayne McLeish

Apostolic Council:

Alcot Walker
Jon Thornton
Daslie Nicholson
Shearon Walker

Board of Elders:

David Hayes
Edwin Josephs
Pnina Josephs
Valerie Warsop
Beverly Nembhard

The Board of Trustees, as the legal governing body, forwards the objectives of The Congregation of Yahweh (The Congregation) by managing its financial affairs and other resources for example, property and ensuring The Congregations complies with its legal framework and statutory obligations. It prudently manages and distributes the resources of The Congregation, consistent with the charitable purposes the funds were donated for, so it can effectively fulfil its mission in the world. In line with the Constitution new trustees are appointed by the Board of Trustees.

The Apostolic Council is responsible for receiving and implementing the vision as the Holy Spirit enables. Their work is pioneering, developing and growing fellowship groups, home and abroad, through forwarding the message of the Gospel. The team is made up of apostles and prophets.

The Board of Elders is responsible for ensuring the safeguarding and spiritual health of The Congregation and to evaluate the biblical teaching presented within The Congregation and to make sure it is well-led in this regard.

THE CONGREGATION OF YAHWEH
27a Carlton Road,
Sneinton, Nottingham, NG3 2DG
Charity Registration No: 245132

Reference and Administrative Details

Bankers:	Santander Business Banking Bridle Road, Bootle, L30 4GB Nationwide Building Society Kings Park Road, Moulton Park, Northampton, NN3 0NW The Charity Bank Ltd Fosse House, 182 High Street, Tonbridge, TN9 1BE
Independent Examiner:	Jason Seagrave FCCA, Seagrave French LLP, 1 Poplars Court, Lenton Lane, Nottingham, NG7 2RR
Solicitors:	Bird, Wilford & Sale 20 Church Gate, Loughborough, Leics. LE11 1UD
Insurance Brokers:	BHIB Insurance Brokers Grove Park, AGM House, 3 Barton Close, Enderby, Leicester, LE19 1SJ
Investment Advisors:	1825 1 Holly Street, Sheffield, S1 2GT

THE CONGREGATION OF YAHWEH
Trustee's Report for the year ending 31st December 2020

Governance Report

General information about the charity is set out on pages 3 & 4.

The Beginnings

The Congregation was founded in 1960 and was registered with the Charity Commission as a charity on 14 April 1964 and subsequently registered with HM Revenue and Customs (HMRC) for the purpose of Gift Aid.

Peter Warsop, an ardent young preacher who was tireless in his pursuit of truth, and others of like mind rented a small, upper room in the bustling market town of Loughborough, Leics., and The Congregation's work as it is today, began.

A time of unfolding revelation followed as this minister taught about the Body of Christ, the function of the ministerial gifts as laid out in Ephesians 4 and freedom to use the gifts of the Holy Spirit. Little, if anything, was being taught about these things in the church world at that time.

In the late 1950's he took up the pastorate of a church group in Nottingham. In a relatively short period of time the group grew through an intense programme of evangelism which saw hundreds of people come to faith and receive water baptism!

The first great change happened when the leadership began to baptise the believers in the Name of Jesus as declared in the scriptures. This was an unheard of departure from the tradition of baptising in the name of the Father, Son and Holy Spirit. Hundreds of people benefited from this, however, and Water Baptism services were a regular part of the life of the Church.

1966 brought a revelation about Covenant and the fact that it was possible for men and women to have an acknowledged covenant relationship with Yahweh in this day and age. Understanding about the place of the Nation of Israel in Yahweh's ongoing purposes, the truth of the Olive Tree (Romans 11), and a growing awareness of the Hebraic roots of our faith was being established in people's lives.

Following this The Congregation was launched into a decade of restoration - the use of God's personal name (Yahweh), and the real name of His Son (Yahshua), the seventh day Sabbath and the Feasts of Yahweh as outlined in Leviticus 23. This was quickly followed by holiness and sanctification.

With a desire to propagate the full Gospel of the Kingdom, The Congregation set up a small printing works from which it began to produce a variety of literature which was distributed across the world. This laid a foundation for all the future printing and publishing needs of The Congregation.

The Congregation has always been keen to share the message with people from all walks of life at home and abroad. This has resulted in establishing congregations in Jamaica Malawi and Kenya, and creating ties of fellowship with brethren in Norway, Denmark, the USA, Canada, Rwanda, Myanmar, South Africa, Puerto Rico and India.

Main Objective:

The primary objective of The Congregation, in response to Yahshua's commission (Matthew 28:19-20), is to proclaim the Gospel; win souls and build the Kingdom wherever Yahweh's Spirit leads, and the three parts of the Leadership Team work together to achieve this.

THE CONGREGATION OF YAHWEH
Trustees' Report for the year ended 31st December 2020 (continued)

Review of 2020

2020 was the 60th year following the founding of The Congregation of Yahweh in the UK, and from the previous year, we had planned various events to celebrate this landmark. However the new about Covid-19 from China, soon became an issue not just for China and some other countries but a reality for the UK too.

Before the pandemic started to have a profound impact in the UK, the Holy Spirit impressed upon us that Yahweh wanted the national Congregation to wait for Him, and that is what we did, and in some cases are still doing.

Following the lockdown restrictions in March we were unable to meet in person for church services, fellowship and our planned programme of Feast meetings. Instead we organised we online services (streamed services using YouTube and live gatherings using Zoom and Skype) enabling local congregations across the country to participate in worship; to receive news about what was happening in different places; to access words of encouragement; to be fed and nourished by the ministry of the Word. These online services have been a lifeline to members over the year as well as many people around the world who have connected with us for the first time, despite the time zone differences.

As a congregation, we were challenged to find new ways of communicating and sharing fellowship. Members of The Congregation, who serve on our media team, stepped up and provided some outstanding resources to support The Congregation's national and international ministry.

As the country went into lockdown, many lost their jobs and scores of people found themselves unable to provide food for their families and other household essentials.

Older people, having to self-isolate, unable to pick up basic commodities also found themselves in need. Through these difficult times, The Congregation, from our newly acquired and refurbished building, The Ark, was able to run a food bank. The foodbank has been providing much-needed supplies to needy people in our communities. Those working with the food bank have offered food, etc. to people in need, and the Gospel message through leaflets, a caring smile, and prayer. There are more details about the Ark -Food Bank later in this report.

Halfway through the year, the heavenly Father revealed some plans He had for us. At the core of the plan was to shift our weekly meetings from large congregational settings to small house church fellowships. These house fellowships spread across towns and cities. Through this venture, people can develop and grow more effectively and influence their communities with the Gospel of the Kingdom. This has already been implemented in the Nottingham area, although with Covid-19 restrictions groups have been meeting virtually. These times of fellowship have been a source of blessing and enrichment. People are enjoying this new way of doing 'church'.

As we only have our own church buildings in three places, local fellowships have been meeting together using Zoom and Skype. This has enabled many people, who had been previously unable to join services regularly due to the distance they live from meeting places to participate in the fellowship, teaching, worship, bible study and encouragement. Some new believers have also joined for the first time.

During the latter part of the year, work was being done to create an online platform for Mosaic – The Congregation's discipleship and ministry training programme. The intention of going digital is to give people across the world access to these resources.

Although a significant amount has been done towards achieving this, it will be April/ May of 2021 before these materials become available.

Although the pandemic has been devastating and disruptive, we have had some wonderful blessings, not least in the continued faithfulness of members in giving, which has meant that we have maintained almost the same level of donations in 2020 as we achieved in 2019.

THE CONGREGATION OF YAHWEH
Trustee's Report for the year ending 31st December 2020

The Ark (and Food Bank)

Just before the start of the Covid-19 pandemic we were getting The Ark ready to run community projects and activities but then came the national lockdown. Approximately a month later a call came from someone who was on furlough and didn't know where to turn as the family was struggling to make ends meet. At this point we had nothing in so we got a few people to rally around and get some things together for the family. Thus the food-bank came into being. This was the start of a service to the community meeting the needs of local people in Nottingham.

As a result of a grant we received from *Tesco* we were able to feed approximately 100 senior citizens within the community, which was greatly appreciated by all who received a delicious wholesome meal with desert and a drink.

With the food we received from *Fareshare* we have been able to cook another meal for the same people as well as supply families and children's lunches with fresh and packet food to feed their families during this difficult time.

A new venture we have just started is supplying a bag of 'goodies', and some necessary clothing for the homeless. These bags have been lovingly made up so anyone wishing to, can take at least a couple and put them into their car boot to hand out to the homeless, wherever they may be.

We have been able to work in partnership with other organisations as well to supply food parcels for their clients and have been blessed by the notes of appreciation and thanks we have received from various individuals.

We have been overwhelmed and blessed by the generosity of so many who have donated food, toiletries, household items, and financial donations. Many people have been referred to the food-bank from organisations as well as self-referring from the local and surrounding areas in Nottinghamshire. This has kept us serving the community and given us opportunity to speak with people in a meaningful way. The surprise and happiness we see on people's faces when we receive their food package is priceless. This has been such a valuable service we are planning to continue reaching and supporting the community in this way long after the pandemic is over.

To date we have supported approximately 500 families with a food parcel. We could not have supported so many people without our donors to keep the food-bank going.

Risk Management:

The Trustees have ensured that a suitable system of internal control and risk management processes and procedures are in place to mitigate the major risks that The Congregation faces. This includes issuing guidance on the counting and banking of any cash donations, including ensuring that two independent people perform this task and that all monies are banked as soon as is practicable. A system of budgetary control is in place and this is reviewed by Trustees and the National Overseer on a monthly basis. There is a monthly fraud review and examination of accumulated large financial donations. In line with HMRC and Charity Commission guidance the Trustees have paid particular attention to any support it gives to overseas churches, retaining evidence of how funds have been expended and ensuring it is only used for charitable and the purposes intended.

Reserves Policy:

The level of normal reserves held is to be sufficient to continue to pay all staff for three months and three times the average monthly spend on budgets. Cash not needed for immediate discharge of liabilities is retained either in short term bank deposit accounts or an account that is fixed for 12 months. Any funds in excess of this can be added to our investment portfolio on the advice of our advisers.

THE CONGREGATION OF YAHWEH
Trustee's Report for the year ending 31st December 2020

Financial Review:

Work has continued on the 10-Year Vision for The Congregation 'Building a Better Future'. The Vision seeks to build on The Congregation's core ambition:

- reaching new people with the Good News of Yahshua
- nurturing new believers in the lifestyle of the Kingdom
- equipping people to be real disciples in the world and
- proclaiming the 'Hebrew roots' of the Faith.

Regular donations, which also includes trading, rental and investment income (£172,234) were almost identical to the amounts received in 2019 (£172,248) and The Congregation spent £30,463 less during the year than it received on unrestricted spending. It spent £14,214 more than it received during the year on restricted projects and this was expected as most of this relates to the refurbishment of 'The Ark' and funds were mainly donated in 2018 for this purpose.

General spending was more than £27k lower than in 2019.

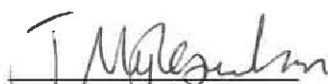
The Trustees are aware that the value of investments will always fluctuate and are mindful that these have to be viewed over an extended period of time. In the 2020 the value of the investments decreased by £4,173.

Prayer Lab

Towards the end of 2019 we launched a phone line to enable anyone in the church or community to make contact and either speak to someone, leave a message or text their prayer request. Teams have been set up to pray for these requests. There has been positive feedback from one person from the community who has particularly appreciated the fact that there is someone willing to pray with and for them. Many church members appreciate support in prayer for various reasons and situations and the team are encouraged when they receive testimonies of answered prayer.

Appreciation:

We value and are extremely grateful for the unceasing support of the members of The Congregation of Yahweh, as volunteers, who give so much of their time, energy, finances and help. Without this input, The Congregation would not be able to function.


Jasmin Myles, Secretary

Date 31/3/21


Roger Boden, Treasurer

Date 30/3/21

**Independent Examiner's Report to the Trustees of
The Congregation of Yahweh**

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 10 to 17.

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 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 giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do 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.



Jason Seagrave FCCA

Seagrave French LLP, 1 Poplars Court, Lenton Lane, Nottingham, NG7 2RR

Date: 13/4/21

THE CONGREGATION OF YAHWEH

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Incoming Resources					
Incoming Resources from generated funds:					
Voluntary income					
Donations and gifts	2	152,514	20,710	173,224	236,397
Grants		-	500	500	-
Activities for generating funds					
Trading Income	3	3,852	-	3,852	5,083
Rental Income		7,635	-	7,635	8,365
Investment Income	4	8,820	-	8,820	8,056
Net gain on disposal of fixed assets		<u>200</u>	<u>-</u>	<u>200</u>	<u>-</u>
Total incoming resources		<u>173,021</u>	<u>21,210</u>	<u>194,231</u>	<u>257,901</u>
Resources Expended					
Cost of generating funds:					
Fundraising trading	6	<u>7,131</u>	<u>-</u>	<u>7,131</u>	<u>7,705</u>
Charitable expenditure:					
Ministerial	6	16,759	24,619	41,378	118,901
Management and Administration	6	<u>127,373</u>	<u>-</u>	<u>127,373</u>	<u>139,347</u>
		<u>144,132</u>	<u>24,619</u>	<u>168,751</u>	<u>258,248</u>
Governance costs	6	<u>2,100</u>	<u>-</u>	<u>2,100</u>	<u>2,100</u>
Total Resources Expended	6	<u>153,363</u>	<u>24,619</u>	<u>177,982</u>	<u>268,053</u>
Net (outgoing)/incoming resources before					
Transfers		(3,091)	3,091	-	-
Other recognised gains/(losses)					
Realised gains/(losses) on investment assets		-	-	-	-
Unrealised gains/(losses) on investment assets		<u>(4,173)</u>	<u>-</u>	<u>(4,173)</u>	<u>9,442</u>
Net Movement in Funds		12,394	(318)	12,076	(710)
Reconciliation of funds:					
Total funds brought forward		<u>869,987</u>	<u>10,860</u>	<u>880,847</u>	<u>881,557</u>
Total funds carried forward		<u>882,381</u>	<u>10,542</u>	<u>892,923</u>	<u>880,847</u>

The notes on pages 12 – 17 form an integral part of these accounts.

THE CONGREGATION OF YAHWEH

Balance Sheet as at 31 December 2020

	Note	£	2020	£	£	2019	£
Fixed Assets							
Intangible Assets	9			-			-
Tangible Assets	10			432,214			444,546
Investments	11			212,248			216,421
				<u>644,462</u>			<u>660,967</u>
Current Assets							
Debtors	12	39,354			42,712		
Short Term Deposits		204,913			174,848		
Cash at Bank and in hand		<u>7,475</u>			<u>5,972</u>		
		251,742			223,532		
Creditors: amounts falling due within one year	13	<u>(3,281)</u>			<u>(3,652)</u>		
Net Current Assets				<u>248,461</u>			<u>219,880</u>
Total assets less current liabilities				<u>892,923</u>			<u>880,847</u>
Funds:							
Unrestricted funds							
General funds				859,764			833,933
Designated Funds				<u>22,617</u>			<u>36,054</u>
				882,381			869,987
Restricted Funds				<u>10,542</u>			<u>10,860</u>
Total Funds	15			<u>892,923</u>			<u>880,847</u>

Approved by the Board of Trustees on 27-3-21 and signed on its behalf by:

Jasmin Myles, Secretary



Roger Boden, Treasurer



The notes on pages 12 – 17 form an integral part of these accounts.

THE CONGREGATION OF YAHWEH

Notes to the Financial Statements for the Year Ended 31 December 2020

1. Accounting Policies

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Charities Act 2011, Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" and applicable accounting standards.

- a) Branches which are non autonomous are included in the full accounts. Branches in England are regarded as autonomous and are considered to be connected charities.
- b) All voluntary income is accounted for gross when receivable, as long as it is capable of financial measurement. This includes gifts in kind, included at estimated valuation. Trading income is included net of value added tax.
- c) Resources expended, including grants, are accounted for gross when payable. Resources expended includes costs of the activities and depreciation on related assets. Where such costs relate to more than one functional cost category they have been split on either an estimated time or floor space basis, as appropriate.
- d) Tangible fixed assets are included at cost or valuation, valuation being cost plus the estimated cost of improvements: there are no uncapitalised tangible fixed assets.
- e) Depreciation is provided to write off the cost or valuation of all fixed assets over their expected useful lives. It is calculated at the following rates:

Freehold land and buildings	2% per annum on cost
Plant and machinery	10% per annum on cost
Fixtures and fittings	10% per annum on cost
Computers	20% per annum on cost
Website	Over a period of 3 years
- f) Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses on revaluations and disposals throughout the year.
- g) All trading stocks are valued at the lower of cost and net realisable value. All other stocks have been estimated at their net realisable value.
- h) Designated funds are funds set aside for specific purposes by the Trustees. Restricted funds are funds subject to specific trusts declared by the donor or created through legal process.
- i) Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against resources expended as incurred.

THE CONGREGATION OF YAHWEH

Notes Forming Part of the Financial Statements for the Year ended 31 December 2020

2 Donations and Gifts	2020 £	2019 £
Unrestricted		
Donations and gifts	12,453	20,732
Tithes	114,681	123,874
Events	4,589	9,300
Others	-	-
Income tax credits	<u>20,791</u>	<u>20,455</u>
	152,514	174,361
Restricted Donations		
Donations and gifts	<u>20,710</u>	<u>62,036</u>
	<u>173,224</u>	<u>236,397</u>

3 Trading Activities	2020 £	2019 £
Trading Income		
Printing	3,650	5,070
Sundry Sales	<u>202</u>	<u>13</u>
	<u>3,852</u>	<u>5,083</u>

4 Investment Income	2020 £	2019 £
Interest Received	1,175	587
Income receivable from investment funds and unit trusts	<u>7,645</u>	<u>7,469</u>
	<u>8,820</u>	<u>8,056</u>

5 Grants and donations payable

Grants and donations payable for the year ended 31 December 2020 were £20,345 (2019: £39,715).

The major grants and donations paid in the year were:

	£
Grants to local churches in England to support their work	7,940
Grants to missionary church in Kenya to support their work	10,650

THE CONGREGATION OF YAHWEH

Notes forming part of the Financial Statements for the Year Ended 31 December 2020

6 Analysis of Total Resources Expended

	Staff Costs £	Other direct Costs £	Other Costs £	Total 2020 £	Total 2019 £
Fundraising trading	-	-	-	-	-
Trading expenditure	-	-	-	-	-
Publishing	-	6,698	433	7,131	7,705
Ministerial	-	38,975	2,403	41,378	118,901
Management and administration	81,952	35,925	9,496	127,373	139,347
Governance costs	-	-	2,100	2,100	2,100
	<u>81,952</u>	<u>81,598</u>	<u>14,432</u>	<u>177,982</u>	<u>268,053</u>

7 Other Costs include:

	2020 £	2019 £
Independent Examiner's remuneration	2,100	2,100
Loss on disposal of fixed assets	-	-
Depreciation and amortisation	<u>12,332</u>	<u>12,981</u>
	<u>14,432</u>	<u>15,081</u>

8 Staff Costs

	2020 £	2019 £
Wages and Salaries	78,823	91,723
Social Security costs	1,652	3,293
Pension costs	<u>1,477</u>	<u>1,339</u>
	<u>81,952</u>	<u>96,355</u>

Average number of employees	<u>4</u>	<u>5</u>
-----------------------------	----------	----------

No employee was paid £60,000 per annum or above.
The allocation of staff costs by department are analysed in note 6 above.

9 Intangible Fixed Assets

Cost	Website £
1 January 2020	10,055
Additions	<u>-</u>
31 December 2020	<u>10,055</u>
Depreciation	
At 1 January 2020	10,055
Charge for the year	<u>-</u>
31 December 2020	<u>10,055</u>
Net Book Value	
31 December 2020	<u>-</u>
31 December 2019	<u>-</u>

THE CONGREGATION OF YAHWEH

Notes Forming Part of the Financial Statements for the Year Ended 31 December 2020

10 Tangible Fixed Assets	Plant and Machinery	Fixtures and Fittings	Land and Buildings	Total
	£	£	£	£
Cost				
1 January 2020	4,709	110,856	549,728	665,293
Additions	-	-	-	-
Disposals	-	(42,457)	-	(42,457)
31 December 2020	<u>4,709</u>	<u>68,399</u>	<u>549,728</u>	<u>622,836</u>
Depreciation				
1 January 2020	1,730	109,952	109,065	220,747
Charge for the year	433	904	10,995	12,332
Disposals	-	(42,457)	-	(42,457)
31 December 2020	<u>2,163</u>	<u>68,399</u>	<u>120,060</u>	<u>190,622</u>
Net Book Value				
31 December 2020	<u>2,546</u>	<u>-</u>	<u>429,668</u>	<u>432,214</u>
31 December 2019	<u>2,979</u>	<u>904</u>	<u>440,663</u>	<u>444,546</u>

The trustees are of the opinion that the market value of the Land and Buildings is significantly higher than the carrying value. However, given most of these properties are churches, it is impractical to quantify the difference.

11 Fixed Asset Investments	£
Market value	
1 January 2020	216,421
Additions	-
Disposal proceeds	-
Net investment gains/(losses)	(4,173)
31 December 2020	<u>212,248</u>

All fixed asset investments, except £250 of silver coins, relate to investment trusts and unit trusts and are administered by the fund managers Old Mutual Wealth. The trustees are of the opinion that the valuation will have altered since the year end, as is expected with such investments which fluctuate daily. However, it is considered impractical to quantify the difference.

12 Debtors: amounts falling due within one year	2020 £	2019 £
Trade Debtors	-	-
Other Debtors	5,040	5,678
Prepayments and accrued income	3,030	3,500
Loans	<u>31,284</u>	<u>33,534</u>
	<u>39,354</u>	<u>42,712</u>
13 Creditors: amounts falling due within one year	2020 £	2019 £
Other Creditors	1,181	1,552
Accruals	<u>2,100</u>	<u>2,100</u>
	<u>3,281</u>	<u>3,652</u>

THE CONGREGATION OF YAHWEH

Notes Forming Part of the Financial Statements for the Year Ended 31 December 2020

14 Analysis of Net Assets between Funds	Fixed Assets £	Net Current Assets £	Total £
Unrestricted Funds			
General funds	644,462	215,302	859,764
<i>Designated Funds:</i>			
The Feast Tithe Fund	-	548	548
Legacy Fund	-	20,285	20,285
Other designated funds	-	1,784	1,784
Restricted Funds			
International Development Fund	-	6,558	6,558
The Building Fund	-	1,783	1,783
Other restricted funds	-	2,201	2,201
Total Funds	<u>644,462</u>	<u>248,461</u>	<u>892,923</u>

The Feast Tithe fund consists of one tenth of the voluntary donations at feasts and is set aside to be donated ad hoc to charities/causes outside the Congregation of Yahweh at the discretion of the National Leadership.

The Legacy Fund consists of a legacy left to the charity in the will of a longstanding member primarily (but not exclusively) to be used for professionally recording the Songs of the Congregation and getting them into the public domain.

The International Development Fund aims to provide financial support for those asked to visit churches or mission projects overseas; to provide resources and literature to train members of likeminded overseas congregations; to supply bibles, food, water and medicine to countries currently in fellowship with CoY UK.

The Building Fund consists of donations towards the refurbishment of the Charity's properties on Carlton Road, Nottingham.

15 Summary of fund movements

	Fund balances as at 1 January 2020 £	Incoming resources £	Outgoing resources £	Transfers and Gains / (losses) £	Fund balances as at 31 December 2020 £
Unrestricted Funds					
General funds	833,933	172,234	(141,771)	(4,632)	859,764
<i>Designated Funds:</i>					
The Feast Tithe Fund	89	-	-	459	548
Legacy Fund	31,205	12	(10,932)	-	20,285
Other designated funds	4,760	775	(660)	(3,091)	1,784
Restricted Funds					
International Development Fund	-	7,029	(471)	-	6,558
The Building Fund	9,619	5,464	(16,391)	3,091	1,783
Other restricted funds	<u>1,241</u>	<u>8,717</u>	<u>(7,757)</u>	<u>-</u>	<u>2,201</u>
Total Funds	<u>880,847</u>	<u>194,231</u>	<u>(177,982)</u>	<u>(4,173)</u>	<u>892,923</u>

THE CONGREGATION OF YAHWEH

Notes Forming Part of the Financial Statements for the Year Ended 31 December 2020

16 Operating Lease Commitments

At the year end the charity had the following annual commitments:

Operating leases which expire	2020 £	2019 £
Within one year	3,109	4,146
In the second to fifth years	-	-

17 Transactions with trustees

During the year to 31 December 2020 the trustees received expenses totalling £110 (2019: £194).

18 Ultimate Controlling Party

The charity is controlled by the trustees.

