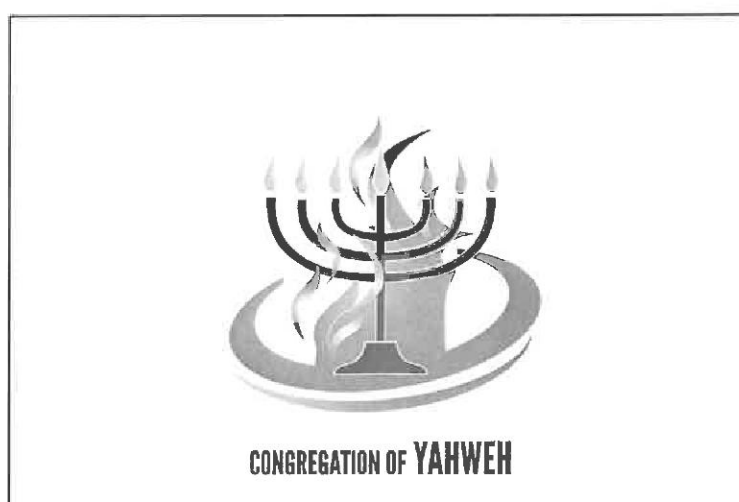


Year ending 31 December 2021

The Congregation of Yahweh

Trustees' Annual Report and Accounts



27A Carlton Road, Nottingham, NG3 2DG
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Charity Registration No: 245132

The Congregation of Yahweh

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Structure and Management

Board of Trustees:

Edwin Josephs (Chair)
Jasmin Myles-Wilson (Secretary)
Roger Boden (Treasurer)
Gale Boden
Wayne McLeish
Vincent Placide (resigned at following the expiry of his term on 27 June 21)

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.

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
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 2021

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 2021 (continued)

Review of 2021

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. These were deferred to 2021, and in particular our national gathering during October.

During 2021, when Government legislation allowed, we undertook a mixture of in-person and online services throughout our network of fellowships.

During the year our updated vision for 2021-2025, *The 1845 Vision*, was launched and details shared of the 16 aims. This is not a completely new vision, but builds on our main objective to reach the world with the message of the Gospel and teach disciples everything that the Father has revealed to us – precious truths, doctrines, and *Distinctives* that frame the identity of the Congregation of Yahweh.

Aim 1: House Churches which focus on key practices of the Early Church:

- Prayer
- Teaching (Apostles' Doctrine)
- Fellowship (with food)
- Breaking of Bread
- Worship
- Hospitality/Evangelism/Missions

Aim 2: Community Outreach- Ministry in specific communities located across towns/cities in the UK including:

- Sharing the Good News of the Kingdom
- Praying for and blessing others and handing out relevant 'Gospel' literature and information
- Promoting events/services/ministries of CoY
- Finding men/women 'of peace' who are willing to open homes
- Serving/ministering in specific ways which meet existing needs in communities
- Planting of other House Churches and/or the locating of premises which will facilitate the numerical growth of House Churches

Aim 3: Faithbuilders

Reaching out primarily (but not exclusively) to 18-30yr olds with the message of the Gospel. Activities include Gospel-focussed services, discussion groups, student meals, and other social events

Aim 4: Ark Projects

To provide food programmes (and any other outreach projects) to both students and the underprivileged/deprived in Nottingham, bringing them into close proximity of the Church and its members.

Aim 5: International Humanitarian Projects

To include...

- The provision of medicine, food, water and Bibles to those most in need across the developing world
- Developing relationships with humanitarian organisations.

Aim 6: International Network

To include...

- Connecting with existing international networks, as well as reaching out to new countries/continents
- Establishing individual relationships across international Congregations
- Exchange programmes that strengthen people of 'like faith'
- Annual production of Mission Times

THE CONGREGATION OF YAHWEH
Trustee's Report for the year ending 31st December 2021

Aim 7: Impact both the community and the Christian world through the medium of Creative/ Performing Arts Ministry

- Music production
- Community choir

Aim 8: Prayer Centre

- To establish a centre of operation from which the many prayer requests/needs that come in from the UK and across the world can be responded to and processed effectively
- To build a strong team of people who see prayer and intercession as a key function of their lives

Aim 9: Discipleship Programme that takes those who come to faith on a journey which establishes key understanding in matters related to faith and the *Distinctives* of the Congregation of Yahweh.

Aim 10: Online Services

To include...

- The provision of sound Biblical teaching to CoY's National & International online network which helps with the development of faith in believers, and the promotion of CoY's beliefs/doctrine
- Having a strong presence on social media platforms

Aim 11: The re-establishing of Youth Link as a viable and influential ministry, nurturing the faith of children and young people in both House Churches & the Community.

This will include the development and management of:

- Discipleship Programme
- New Generation Bible Studies
- YL Membership

Aim 12: CoY's Membership Process, which outlines

- Requirements
- Benefits
- Defaulting

Aim 13: Ministerial Training Programme

To provide Mosaic Courses online which offer valuable resources for leaders, and equip individuals for ministry in the UK and across the world.

Aim 14: Mentoring Programme (Ministry Pathway)

To mentor, train and prepare select individuals (18-45yrs) for ministry, particularly those who have been identified as potential leaders across the range of ministry areas in the Congregation.

Aim 15: Printed and online resources/materials which will give further understanding of the beliefs/doctrines of the Congregation and support the development of faith in young believers.

This will be done through the following resources...

- Website
- Kingdom Life (K-Life)
- Quest for Truth
- National Annual Report
- ONE Focus Documents

Aim 16: National (Centre Church) Building Programme

To give the Church Hall a general face lift, which captures the future direction of Ministry within the Congregation.

The Ark (and Food Bank)

As reported last year we started the food bank during the first lockdown, March 2020, following one man being signposted to us by the Salvation Army. He had been furloughed and didn't have enough to live on and support his wife and their two grandsons. Since then, the food bank has escalated, and we have begun to make a marked difference within the local community and surrounding areas.

THE CONGREGATION OF YAHWEH
Trustee's Report for the year ending 31st December 2021

Our food bank is run differently from most in the community, as we are coming at this from a Biblical perspective of feeding those *who are without*. We take self-referrals as well as referrals from organisations and we have seen, first-hand, the desperate situations some people are in. A small team has been delivering food parcels, and we have been able to pray with and for people and give Bibles out. We put gospel tracts in each parcel.

We have been faithfully reaching out to the community, asking for support both financially and for food donations. As a result, at the end of 2021 we received a donation of £20,000 to help us purchase a delivery vehicle and undertake activities for the community. We are extremely grateful, and this will go a long way in supporting the Food Bank.

We are reaching people regardless of their faith, ethnicity, sexual orientation, marriage status or ability. To date we have made over 1000 parcels and the referrals continue to come in. The pandemic situation is still around, and to make matters worse they are being compounded by the rise in energy prices and universal credit being reduced by £20 a week. The food bank is going to be needed more than ever.

Reaching out to the homeless is something we felt we needed to do so we have made up bags to be handed out. Individuals who want to be involved with this can put them in the boot of their car so that when they are out and about they can hand the bags out to the homeless.

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. During the year we added £60k to our investments.

Financial Review:

General donations, which also includes trading, rental and investment income (£174,428) were £2,194 more than the amount received in 2020 (£172,234), which was a 1% increase.

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 increased by £15,927.

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-Wilson, Secretary

Date 11/5/22


Roger Boden, Treasurer

Date 11/5/22

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 2021 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:

THE CONGREGATION OF YAHWEH

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Incoming Resources					
Incoming Resources from generated funds:					
Voluntary income					
Donations and gifts	2	160,754	40,859	201,613	173,224
Grants		-	-	-	500
Activities for generating funds					
Trading Income	3	3,452	-	3,452	3,852
Rental Income		9,416	-	9,416	7,635
Investment Income	4	2,739	-	2,739	8,820
Net gain on disposal of fixed assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>
Total incoming resources		<u>176,361</u>	<u>40,859</u>	<u>217,220</u>	<u>194,231</u>
Resources Expended					
Cost of generating funds:					
Fundraising trading	6	<u>6,190</u>	<u>-</u>	<u>6,190</u>	<u>7,131</u>
Charitable expenditure:					
Ministerial	6	32,961	7,468	40,429	41,378
Management and Administration	6	<u>130,888</u>	<u>-</u>	<u>130,888</u>	<u>127,373</u>
		<u>163,849</u>	<u>7,468</u>	<u>171,317</u>	<u>168,751</u>
Governance costs	6	<u>2,100</u>	<u>-</u>	<u>2,100</u>	<u>2,100</u>
Total Resources Expended	6	<u>172,139</u>	<u>7,468</u>	<u>179,607</u>	<u>177,982</u>
Net (outgoing)/incoming resources before transfers		4,222	33,391	37,613	16,249
Transfers		-	-	-	-
Other recognised gains/(losses)					
Realised gains/(losses) on investment assets		-	-	-	-
Unrealised gains/(losses) on investment assets		<u>15,927</u>	<u>-</u>	<u>15,927</u>	<u>(4,173)</u>
Net Movement in Funds		20,149	33,391	53,540	12,076
Reconciliation of funds:					
Total funds brought forward		<u>882,381</u>	<u>10,542</u>	<u>892,923</u>	<u>880,847</u>
Total funds carried forward		<u>902,530</u>	<u>43,933</u>	<u>946,463</u>	<u>892,923</u>

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

THE CONGREGATION OF YAHWEH

Balance Sheet as at 31 December 2021

	Note	£	2021	£	£	2020	£
Fixed Assets							
Intangible Assets	9			-			-
Tangible Assets	10			428,152			432,214
Investments	11			288,175			212,248
				<u>716,327</u>			<u>644,462</u>
Current Assets							
Debtors	12		31,853			39,354	
Short Term Deposits			182,941			204,913	
Cash at Bank and in hand			<u>18,503</u>			<u>7,475</u>	
			233,297			251,742	
Creditors: amounts falling due within one year	13		<u>(3,161)</u>			<u>(3,281)</u>	
Net Current Assets				<u>230,136</u>			<u>248,461</u>
Total assets less current liabilities				<u>946,463</u>			<u>892,923</u>
Funds:							
Unrestricted funds							
General funds				886,464			859,764
Designated Funds				<u>16,066</u>			<u>22,617</u>
				902,530			882,381
Restricted Funds				<u>43,933</u>			<u>10,542</u>
Total Funds	15			<u>946,463</u>			<u>892,923</u>

Approved by the Board of Trustees on 1/05/2022 and signed on its behalf by:


Jasmin Myles-Wilson, 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 2021

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 2021

2 Donations and Gifts	2021	2020
	£	£
Unrestricted		
Donations and gifts	8,646	12,453
Tithes	127,709	114,681
Events	7,111	4,589
Others	-	-
Income tax credits	<u>17,288</u>	<u>20,791</u>
	160,754	152,514
Restricted Donations		
Donations and gifts	<u>40,859</u>	<u>20,710</u>
	<u>201,613</u>	<u>173,224</u>
3 Trading Activities	2021	2020
	£	£
Trading Income		
Printing	3,302	3,650
Sundry Sales	<u>150</u>	<u>202</u>
	<u>3,452</u>	<u>3,852</u>
4 Investment Income	2021	2020
	£	£
Interest Received	890	1,175
Income receivable from investment funds and unit trusts	<u>1,849</u>	<u>7,645</u>
	<u>2,739</u>	<u>8,820</u>

5 Grants and donations payable

Grants and donations payable for the year ended 31 December 2021 were £12,150 (2020: £20,345).

The major grants and donations paid in the year were:

	£
Grants to missionary church in Kenya to support their work	12,150

THE CONGREGATION OF YAHWEH

Notes forming part of the Financial Statements for the Year Ended 31 December 2021

6 Analysis of Total Resources Expended

	Staff Costs £	Other direct Costs £	Other Costs £	Total 2021 £	Total 2020 £
Fundraising trading	-	-	-	-	-
Trading expenditure	-	-	-	-	-
Publishing	-	4,938	1,252	6,190	7,131
Ministerial	-	31,096	9,333	40,429	41,378
Management and administration	85,939	43,287	1,662	130,888	127,373
Governance costs	-	-	2,100	2,100	2,100
	<u>85,939</u>	<u>79,321</u>	<u>14,347</u>	<u>179,607</u>	<u>177,982</u>

7 Other Costs include:

	2021 £	2020 £
Independent Examiner's remuneration	2,100	2,100
Loss on disposal of fixed assets	-	-
Depreciation and amortisation	<u>12,247</u>	<u>12,332</u>
	<u>14,347</u>	<u>14,432</u>

8 Staff Costs

	2021 £	2020 £
Wages and Salaries	82,387	78,823
Social Security costs	1,948	1,652
Pension costs	<u>1,604</u>	<u>1,477</u>
	<u>85,939</u>	<u>81,952</u>

Average number of employees	<u>5</u>	<u>4</u>
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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 2021	10,055
Additions	<u>-</u>
31 December 2021	<u>10,055</u>
Depreciation	
At 1 January 2021	10,055
Charge for the year	<u>-</u>
31 December 2021	<u>10,055</u>
Net Book Value	
31 December 2021	<u>-</u>
31 December 2020	<u>-</u>

THE CONGREGATION OF YAHWEH

Notes Forming Part of the Financial Statements for the Year Ended 31 December 2021

10 Tangible Fixed Assets	Plant and Machinery	Fixtures and Fittings	Land and Buildings	Total
	£	£	£	£
Cost				
1 January 2021	4,709	68,399	549,728	622,836
Additions	8,185	-	-	8,185
Disposals	-	-	-	-
31 December 2021	<u>12,894</u>	<u>68,399</u>	<u>549,728</u>	<u>631,021</u>
Depreciation				
1 January 2021	2,163	68,399	120,060	190,622
Charge for the year	1,252	-	10,995	12,247
Disposals	-	-	-	-
31 December 2021	<u>3,415</u>	<u>68,399</u>	<u>131,055</u>	<u>202,869</u>
Net Book Value				
31 December 2021	<u>9,479</u>	<u>-</u>	<u>418,673</u>	<u>428,152</u>
31 December 2020	<u>2,546</u>	<u>-</u>	<u>429,668</u>	<u>432,214</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 2021	212,248
Additions	60,000
Disposal proceeds	-
Net investment gains/(losses)	<u>15,927</u>
31 December 2021	<u>288,175</u>

All fixed asset investments, except £250 of silver coins, relate to investment trusts and unit trusts and are administered by the fund managers 1825. 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	2021 £	2020 £
Trade Debtors	-	-
Other Debtors	2,224	5,040
Prepayments and accrued income	2,095	3,030
Loans	<u>27,534</u>	<u>31,284</u>
	<u>31,853</u>	<u>39,354</u>
13 Creditors: amounts falling due within one year	2021 £	2020 £
Other Creditors	1,061	1,181
Accruals	<u>2,100</u>	<u>2,100</u>
	<u>3,161</u>	<u>3,281</u>

THE CONGREGATION OF YAHWEH

Notes Forming Part of the Financial Statements for the Year Ended 31 December 2021

14 Analysis of Net Assets between Funds	Fixed Assets £	Net Current Assets £	Total £
Unrestricted Funds			
General funds	716,327	170,137	886,464
<i>Designated Funds:</i>			
Legacy Fund	-	15,762	15,762
Other designated funds	-	304	304
Restricted Funds			
International Development Fund	-	13,066	13,066
The Building Fund	-	8,416	8,416
ARK Food Bank Projects	-	20,000	20,000
Other restricted funds	-	<u>2,451</u>	<u>2,451</u>
Total Funds	<u>716,327</u>	<u>230,136</u>	<u>946,463</u>

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.

The ARK Food Bank Projects Fund consists of a donation from one individual to be used for the Ark Food Bank and its projects. It has been kept separate in case that person wishes to see how the money has been used.

15 Summary of fund movements

	Fund balances as at 1 January 2021 £	Incoming resources £	Outgoing resources £	Transfers and Gains / (losses) £	Fund balances as at 31 December 2021 £
Unrestricted Funds					
General funds	859,764	174,428	(163,655)	15,927	886,464
<i>Designated Funds:</i>					
Legacy Fund	20,285	497	(5,020)	-	15,762
Other designated funds	2,332	1,436	(3,464)	-	304
Restricted Funds					
International Development Fund	6,558	6,743	(235)	-	13,066
The Building Fund	1,783	6,779	(146)	-	8,416
ARK Food Bank Projects (via SGC)	-	20,000	-	-	20,000
Other restricted funds	<u>2,201</u>	<u>7,337</u>	<u>(7,087)</u>	<u>-</u>	<u>2,451</u>
Total Funds	<u>892,923</u>	<u>217,220</u>	<u>(179,607)</u>	<u>15,927</u>	<u>946,463</u>

THE CONGREGATION OF YAHWEH

Notes Forming Part of the Financial Statements for the Year Ended 31 December 2021

16 Operating Lease Commitments

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

Operating leases which expire	2021 £	2020 £
Within one year	-	3,109
In the second to fifth years	-	-

17 Transactions with trustees

During the year to 31 December 2021 the trustees received expenses totalling £nil (2020: £110).

18 Ultimate Controlling Party

The charity is controlled by the trustees.

