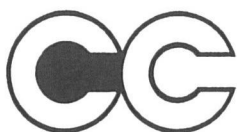


CLIENT: CHURCH OF GOD (SEVENTH DAY) WEST HENDON LIMITED

**ACCOUNTS
FOR THE YEAR
2021**



COLINSON AND COMPANY LTD

Accountants and Tax Consultants

**Regent 88, Unit 3
210 Church Road
Leyton
London, E10 7JQ**

Tel: 0208 127 1180

Email: colinsonandco@gmail.com

CHURCH OF GOD (SEVENTH DAY)
WEST HENDON LIMITED
FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 JULY 2021

<u>CONTENTS</u>	<u>PAGES</u>
1. CHARITY INFORMATION	1
2. ACCOUNTANTS' REPORT	2
3. REPORT OF THE TRUSTEES	3-4
4. BALANCE SHEET	5
5. INCOME AND EXPENDITURE ACCOUNT	6
6. NOTES TO THE ACCOUNTS	7-9

CHURCH OF GOD (SEVENTH DAY)
WEST HENDON LIMITED
CHARITY INFORMATION
FOR THE YEAR ENDED 31 JULY 2021

<u>CHARITY NUMBER:</u>	1068510
<u>COMPANY NUMBER:</u>	03400416
<u>CHARITY WORKING NAME:</u>	HARLESDEN COG7 HARLESDEN CHURCH OF GOD (7 TH DAY)
<u>REGISTERED OFFICE:</u>	84A COOMBE ROAD CROYDON SURREY CR0 5RA
<u>BANKER</u>	ROYAL BANK OF SCOTLAND HARROW, HA1 2XZ
<u>ACCOUNTANTS:</u>	Colinson and Company Ltd Accountants & Tax Consultants 210 Church Road, Room 113 Regent 88 Offices Leyton, London E10 7JQ

ACCOUNTANTS' REPORT TO THE TRUSTEES OF
CHURCH OF GOD (SEVENTH DAY)
WEST HENDON LIMITED
FOR THE YEAR ENDED 31 JULY 2021

We have examined the financial statements on pages 5 to 9 which have been prepared under the accounting policies set out on page 4 for the year ended 31 July 2021.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of accounts, and they consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is our responsibility to

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of Opinion

We have carried out the procedures we consider necessary to confirm by reference to the financial statements, that the company is entitled to deliver financial statements and that the financial statements to be delivered are properly prepared. The scope of work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements

Opinion

In our opinion: -

- (a) The accounts are in agreement with the accounting records kept by the company under S386 of the companies Act 2006.
- (b) Having regard only to, and on the basis of, the information contained in those accounting records: -
 - (i) The accounts have been drawn up in a manner consistent with the accounting requirements Specified in S393 of the Act: and
 - (ii) The company satisfied the conditions for exemption from audit of the accounts for the period specified in S477 of the Act and did not, at any time within that period, fall within any of the categories companies not entitled to the exemption specified in S478 of the companies Act 2006.

COLINSON AND COMPANY LTD
ACCOUNTANTS &
TAX CONSULTANTS

210 CHURCH ROAD, ROOM 113
REGENT 88 OFFICE, LEYTON
LONDON – E10 7JQ

DATE

Page 2

CHURCH OF GOD (SEVENTH DAY)
WEST HENDON LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2020

The Trustees present their report along with the financial statements of the charity for the year ended 31 July 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 4 and comply with the charity's trust deed and applicable below.

Constitution and objects

The Church of God (Seventh Day) is constituted under a trust deed and is a registered charity number 1068510.

The objects of the charity are worshipping of God, spreading the word and preaching the Gospel of Christ and the life after. To contribute to the health and educational needs of the community. Counselling Single Pervert, sick and vulnerable people.

Organisation

The trustees who have served during the year and since the year end are set out below: -

Mr. Ken Johnson	-	Secretary
Mr Horace Gardiner	-	
Mr A Adholla	-	
Mr R Sherwood	-	
Miss A Duncanson	-	
Miss M Douglas	-	

Reserves Policy

The charity policy on reserves aims at building up free reserves to the level needed to cover up to three months operating expenditure by means of annual surpluses and supplemented by general-purpose appeals from time to time. Any surplus funds which are not likely to be needed to pay for activities will be placed on deposit to earn interest.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

CHURCH OF GOD (SEVENTH DAY)
WEST HENDON LIMITED
REPORT OF THE TRUSTEES (CONTD.)
FOR THE YEAR ENDED 31 JULY 2021

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which gives 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 those financial statements, the trustees are required to: -

- Select 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 business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

Approved by the trustees and signed on their behalf by:

.....

Date

CHURCH OF GOD (SEVENTH DAY)
WEST HENDON LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	<u>Notes</u>	<u>Unrestricted Funds</u> <u>£</u>	<u>Restricted Funds</u> <u>£</u>	<u>Endowments</u> <u>£</u>	<u>Total Funds</u>	
					<u>2021</u> <u>£</u>	<u>2020</u> <u>£</u>
<u>INCOME</u>						
Incoming resources from donors	(2)	37,061	NIL	NIL	37,061	46,893
Other incoming resources		<u>1</u>	<u>NIL</u>	<u>NIL</u>	<u>1</u>	<u>30</u>
		<u>37,062</u>	<u>NIL</u>	<u>NIL</u>	<u>37,062</u>	<u>46,923</u>
TOTAL INCOMING RESOURCES						
RESOURCES EXPENDED (3)						
Costs of generating funds						
Missionary and Charitable giving	(3a)	946	NIL	NIL	946	1,398
Activities directly relating to the work of the church	(3b)	23,807	NIL	NIL	23,807	32,848
Church management and admini	(3c)	<u>18,567</u>	<u>NIL</u>	<u>NIL</u>	<u>18,567</u>	<u>14,913</u>
TOTAL RESOURCES EXPENDED		<u>43,320</u>	<u>NIL</u>	<u>NIL</u>	<u>43,320</u>	<u>49,159</u>
NET INCOMING/(OUTGOING) RESOURCES		<u>(6,258)</u>	<u>NIL</u>	<u>NIL</u>	<u>(6,258)</u>	<u>(2,236)</u>
GAINS AND LOSSES ON INVESTMENTS		<u>NIL</u>	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>

CHURCH OF GOD (SEVENTH DAY)
WEST HENDON LIMITED
BALANCE SHEET AS AT 31 JULY 2021

		<u>Unrestricted Funds</u>		<u>Unrestricted Funds</u>	
		<u>2021</u>		<u>2020</u>	
<u>FIXED ASSETS</u>	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Tangible Assets	4		157,443		156,765
<u>CURRENT ASSETS</u>					
Debtors/Pledges/Prepayments			12,863		12,863
Bank/Cash Balances	5		<u>11,226</u>		<u>18,162</u>
			24,089		31,025
<u>CURRENT LIABILITIES</u>					
Creditors & Accruals	6	(900)		(900)	
			<u>23,189</u>		<u>30,125</u>
Total Assets less current liabilities			180,632		186,890
Creditors :Amount falling due after more than 1 year			<u>0</u>		<u>0</u>
			<u>180,632</u>		<u>186,890</u>
Accumulated Funds B/F		186,890		189,126	
<u>Add:</u> Net movement in funds		<u>(6,258)</u>		<u>(2,236)</u>	
			<u>180,632</u>		<u>186,890</u>

For the year ended 31 July 2021 the company was entitled to exemption under section S477 of the Companies Act 2006. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section S477(2). The directors acknowledge their responsibility for:

i) Ensuring the company keeps accounting records which comply with section S386; and ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

APPROVED BY THE BOARD OF TRUSTEES ON

AND SIGNED ON THEIR BEHALF BY

Signed

The notes on pages 7 to 9 form part of these financial statements.

CHURCH OF GOD (SEVENTH DAY)
WEST HENDON LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2021

1 ACCOUNTING POLICIES

- a. The accounts are prepared under the historical cost convention with the exception of investments which are stated at market value. They comply with the requirements of Statement of Recommended Practice 'Accounting Charities' ('SORP') and are in accordance with applicable accounting standards.
- b. General accumulated funds are unrestricted funds available to the church for its general purposes and include funds designated by the Church for a particular purpose; the use of such designated funds remains at the discretion of the Church's Trustees.
- c. There is no Restricted Fund at the moment.
- d. The governance, management and administration expenses reported in note 3 relate to the whole of the Church's activities and a proportion of these charges are allocated to expenditure headings on a basis consistent with the use of the resources.
- e. Investments are stated at market value. It is the Church's policy to keep valuations up to date such that when investments are sold there is no gain or loss arising to previous years.
- f. Tangible assets are included at cost and depreciation is provided on a straight line and reducing balance basis in order to write off the assets over their useful lives.
- g. All expenditure is accounted for on an Accrual Basis.

The depreciation rates are as follows:

Office Equipment	25% Reducing balance
Fixtures & Fittings	25% Reducing balance
Motor Vehicle	25% Reducing balance

2 INCOMING RESOURCES

The incoming resources reported were very low due to the COVID lockdown which prevented members from going to place of worship

B INCOMING RESOURCES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total Funds</u>	
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
General Offering	877	NIL	NIL	877	6,112
Building Fund	0	NIL	NIL	0	0
Tithes	20,271	NIL	NIL	20,271	22,471
Sabbath School	0	NIL	NIL	0	0
Gift Aids	3,063	NIL	NIL	3,063	5,245
Children's Ministry	0	NIL	NIL	0	0
Youth Ministry	0	NIL	NIL	0	0
Others	12,850	NIL	NIL	12,850	13,065
TOTAL INCOMING RESOURCES	<u>37,061</u>	<u>NIL</u>	<u>NIL</u>	<u>37,061</u>	<u>46,893</u>

CHURCH OF GOD (SEVENTH DAY)
WEST HENDON LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTD.)
FOR THE YEAR ENDED 31 JULY 2021

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowmen</u>	<u>Total Funds</u>	
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
3. RESOURCES EXPENDED					
3a. Missionary and charitable giving:	<u>946</u>	<u>NIL</u>	<u>NIL</u>	<u>946</u>	<u>1,398</u>
	<u>946</u>	<u>Nil</u>	<u>Nil</u>	<u>946</u>	<u>1,398</u>
3b. Activities directly relating to the work of the Church					
Church - running expenses	17,107	NIL	NIL	17,107	14,324
Church maintenance	2,794	NIL	NIL	2,794	2,386
Training , Conferences, & Meeting	0	NIL	NIL	0	9,724
Expenditure on Ministry's Magazine	729	NIL	NIL	729	884
Evangelism	1,427	NIL	NIL	1,427	3,862
Welfare/Bazaar/Harvest	<u>1,750</u>	<u>NIL</u>	<u>NIL</u>	<u>1,750</u>	<u>1,668</u>
	<u>23,807</u>	<u>NIL</u>	<u>NIL</u>	<u>23,807</u>	<u>32,848</u>
3c. Church management and administration					
Administration	18,442	NIL	NIL	18,442	14,594
Bank Charges for year	<u>125</u>	<u>NIL</u>	<u>NIL</u>	<u>125</u>	<u>319</u>
	<u>18,567</u>	<u>NIL</u>	<u>NIL</u>	<u>18,567</u>	<u>14,913</u>
TOTAL RESOURCES EXPENDED	<u>43,320</u>	<u>NIL</u>	<u>NIL</u>	<u>43,320</u>	<u>49,159</u>

4 FIXED ASSETS

	<u>Freehold</u>	<u>Office</u>	<u>Fixtures</u>	<u>Motor</u>	
	<u>Property</u>	<u>Equipment</u>	<u>& Fittings</u>	<u>Vehicle</u>	<u>Total</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Cost</u>					
At 01 August 2019	175,527	22,756	24,240	26,000	248,523
Add: Addition during Year	0	3,500	0	0	3,500
Cost at 31st July 2020	<u>175,527</u>	<u>26,256</u>	<u>24,240</u>	<u>26,000</u>	<u>252,023</u>
<u>Aggregate Depreciation</u>					
B/F	26,550	18,648	20,560	26,000	91,758
Charge for the year	0	1,902	920	0	2,822
C/F	<u>26,550</u>	<u>20,550</u>	<u>21,480</u>	<u>26,000</u>	<u>94,580</u>
<u>Net Book Value</u>					
At 31 July 2021	<u>148,977</u>	<u>5,706</u>	<u>2,760</u>	<u>0</u>	<u>157,443</u>
At 31 July 2020	<u>148,977</u>	<u>4,108</u>	<u>3,680</u>	<u>0</u>	<u>156,765</u>

CHURCH OF GOD (SEVENTH DAY)
WEST HENDON LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTD.)
FOR THE YEAR ENDED 31 JULY 2021

	<u>2021</u>		<u>2020</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
5 <u>BANK /CASH BALANCES</u>				
RBS-Current Account	1,001		1,001	
RBS-Reserve Account	<u>10,225</u>		<u>17,800</u>	
		11,226		18,801

	<u>2020</u>		<u>2020</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
6 <u>CREDITORS AND ACCRUALS</u>				
Accountancy and Book-keeping	900		900	
Other creditors	<u>0</u>		<u>0</u>	
		900		900

7 FUNDS

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives.

This is an incorporated charity, constituted by trust deed. It's principal objective is spreading the word and preaching the Gospel of Christ and the life after life and to contribute to the health and educational needs of the community. It has unrestricted funds. It prepares its accounts in accordance with the Companies Act 2006 and SORP.