

CHURCH OF GOD (SEVENTH DAY) DEPTFORD

England & Wales · Charity number 1180053

Details

Status Registered

Legal form CIO

Registered 2018-09-24

Register [View on the Charity Commission register](#)

Contact

Address 20 Grange Road
Thornton Heath
CR7 8SA

Phone 02082398606

Email Deptford@cog7thday.org.uk

Activities

Objects: • THE ADVANCEMENT OF THE CHRISTIAN RELIGION IN DEPTFORD AND THE SURROUNDING AREAS AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE, INCLUDING BUT NOT LIMITED TO THE PROVISION OF A PLACE OF WORSHIP; COORDINATING THE WORK OF THE CHURCH IN PREACHING THE GOSPEL; TEACHING AND RAISING AWARENESS & UNDERSTANDING OF THE CHRISTIAN FAITH. • THE RELIEF AND/OR PREVENTION OF POVERTY IN DEPTFORD AND THE SURROUNDING AREAS AS THE CHARITY TRUSTEES MAY FROM TIME DECIDE INCLUDING BUT NOT LIMITED TO PROVIDING GRANTS, FOOD, CLOTHING AND SERVICES.

Activities: Advancement of the Christian religion in Deptford by coordinating the work of the Church in preaching the gospel; teaching and raising awareness and the understanding of the Christian Faith. The furtherance of the charitable work of the Church by the advancement of such other charitable purposes as the Trustees shall from time to time decide. The relief/ prevention of poverty in Deptford

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Disability, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£42,431	£36,014	-	-
2024-06-30	£43,599	£31,242	-	-
2023-06-30	£41,217	£47,210	-	-
2022-06-30	£45,408	£24,826	-	-
2021-06-30	£37,761	£22,569	-	-

Trustees

Name	Role	Appointed
PASTOR LB SMITH	Chair	2018-09-24
MR R BOYD		2018-09-24
MR S JAMES		2018-09-24
MS. V MCLEAN		2018-09-24
PASTOR O JOHN		2018-09-24

CHURCH OF GOD (SEVENTH DAY) DEPTFORD

England & Wales - Charity number 1180053

Accounts

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 30TH JUNE 2025**

CHARITY REGISTRATION NO: 1180053

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2025**

CONTENTS	PAGE
LEGAL AND ADMINISTRATIVE INFORMATION	1
REPORT OF THE TRUSTEES	2-4
INDEPENDENT EXAMINERS REPORT	5
STATEMENT OF FINANCIAL ACTIVITIES	6
STATEMENT OF FINANCIAL POSITION	7
NOTES TO THE FINANCIAL STATEMENTS	8-9
DETAILED STATEMENT OF FINANCIAL ACTIVITIES	10

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 30TH JUNE 2025**

CHARITY REGISTRATION NUMBER:	1180053
REGISTERED OFFICE:	20 Grange Road Thornton Heath Croydon Surrey CR7 8SA
TRUSTEES:	Pastor L B Smith Pastor O John Mr. R Boyd Mr S James Ms V McLean
INDEPENDENT EXAMINER	Allen Robyn and Associates Ltd Chartered Certified Accountants 367 Caledonian Road London N7 9DQ

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
FINANCIAL STATEMENTS
REPORT OF THE TRUSTEES
YEAR ENDED 30TH JUNE 2025**

The trustees present their report with the financial statements of the charity for the year ended 30th June 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution and is registered as a CIO and received Charitable status on the 24th of September 2018. It is managed by a board of trustees and assisted by a Pastor, who is the Minister in charge. The Church remains a part of the British Conference of the Church of God (Seventh Day) by agreement.

Risk management

The Board of Trustees is ultimately responsible for the system of internal control and for reviewing its effectiveness. The system is designed to manage the risk to the Church not achieving its objectives and can provide reasonable assurance against material misstatement of loss.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Charity's Objects are, for the benefit of the public:-

- 1) The advancement of the Christian religion in Deptford and the surrounding areas.
- 2) Coordinating the work of the Church in preaching the gospel; teaching and raising awareness and the understanding of the Christian Faith.
- 3) The furtherance of the charitable work of the Charity by the advancement of such other charitable purposes as the Trustees shall from time to time decide. Also, to promote the efficiency and effectiveness of other charities whose objects are similar to those of the Church.
- 4) The relief and/or prevention of poverty in Deptford and the surrounding areas as the Charity's Trustees may from time to time decide including but not limited to providing, funds, food, clothing, and services to those in need.

Significant activities

Weekly Sabbath Services

- Morning Prayer
- Congregational Praise and Worship
- Bible Study
- Sermon of the day
- Structured interactive activities for all children
- Praise and Worship Team Practice

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
REPORT OF THE TRUSTEES
YEAR ENDED 30TH JUNE 2025**

Other services

- First Sunday Fast Service
- Third Sunday Fast Service by the Women's Ministry online
- Women's Ministry meets approximately every six weeks online.
- Men's Ministry meets on a weekly basis.
- Wednesday evening National Bible Study (online)
- Thursday evening Bible Study online (local)

Although Covid-19 has subsided, the dynamics of fellowship as a church has changed dramatically. However, despite the changes, the church still endeavours to keep in touch with its members and the wider community. With virtual platforms now being an integral part of the communicating system world-wide, it enables the church to connect with individuals and other agencies nationally and internationally.

The church's goal remains the same, to support its members and the community at large.

Children /Seekers Ministry

The Church is still endeavouring to have an ongoing dialogue with the children/youth, be it youth days, annual youth conference etc.

There are several children who are regular attendees at church and have participated in various activities, including the annual National Children's Conference. They are encouraged to participate in the various activities, dancing, singing, drawing, creative arts, story writing, poetry, or quiz.

There is also the End of Year Ball for the youth.

Women's Ministry

The Women's Ministry has been forging along despite the aftereffects of the pandemic. They continue to meet online approximately every six weeks. Members have also volunteered at a sister church; participating in their very successful 'Baby Bank' scheme, which serves the local and surrounding communities. In addition, a quantity of food items, clothes, shoes, books, and some miscellaneous items were shipped to a community school in Ghana & Togo. Working with the Church as a whole, they went out on the streets to interact with the public using literature from the evangelism program "The Bridge"; further details at 'thebridge@cog7thday.org.uk'. Interested persons can register for an online thirteen-week bible course for free.

The Women's Ministry have begun recording and sharing daily devotionals.

The Men's Ministry

The Men's Ministry is making a conscious effort to rebuild themselves following the pandemic and now meet once a week. They support those who are sick through prayer and in other practical ways, i.e., financially, cooking and shopping. As with all aspects of ministry, there is still room for growth, which they are earnestly working towards.

FINANCIAL REVIEW

Reserves Policy

The Trustees aim to retain sufficient free reserves at a level which equate to a minimum of three months of unrestricted expenditure. These reserves are held in case of any sudden decline in income and to ensure that we can meet our commitments to providing our services and activities. Specifically, these commitments include our contractual obligations in relation to our support and outreach work.

The Trustees have implemented robust budgetary controls to monitor costs in an effort to minimise expenditure throughout the year.

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
REPORT OF THE TRUSTEES
YEAR ENDED 30TH JUNE 2025**

PERFORMANCE DURING THE YEAR

The Charity's total income for the year under review was £42,431 (2024: £43,599); whilst total expenditure in the year was £36,014 (2024 : £31,242). Net surplus for the year was £6,417 (2024: £12,357) and the total unrestricted reserves at the end of the financial was £343,243 (2024: £336,826). During the year the Trustees placed emphasis on financial management to ensure that the funds within the organisation are properly managed.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

ON BEHALF OF THE BOARD:

Accountants

The accountants, Allen Robyn & Associates Ltd will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:



**REPORT OF THE INDEPENDENT EXAMINER
CHURCH OF GOD SEVENTH DAY (DEPTFORD)
YEAR ENDED 30TH JUNE 2025**

I report on the accounts for the year ended 30th June 2025 set out on pages six to ten.

Respective responsibilities of trustees and examiner

The Charity's Trustees (who are also the Directors for the purposes of Company Law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiners report

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accountings requirement of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be



Rolston Allen (FCCA)

Allen Robyn & Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9DQ
Date: 14/04/2026

CHURCH OF GOD SEVENTH DAY (DEPTFORD)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH JUNE 2025

INCOMING RESOURCES	Notes	Unrestricted	Unrestricted
<i>Incoming resources from generated funds</i>		<u>2025</u>	<u>2024</u>
Donations and Other Income	2	<u>42,431</u>	<u>43,599</u>
 RESOURCES EXPENDED			
Charitable Activities	3	31,093	29,584
Support Costs	4	4,081	525
Governance Costs	5	<u>840</u>	<u>1,133</u>
TOTAL RESOURCES EXPENDED		<u>36,014</u>	<u>31,242</u>
NET INCOME/EXPENDITURE FOR THE YEAR		<u>£6,417</u>	<u>£12,357</u>
 RECONCILIATION OF FUNDS			
Transfers between funds	10	-	3,266
Total Funds Brought Forward		<u>336,826</u>	<u>321,203</u>
TOTAL FUNDS CARRIED FORWARD		<u>£343,243</u>	<u>£336,826</u>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2025 nor in the prior year other than those included in the statement of financial activities.

The notes on pages 8 to 10 form part of these accounts.

CHURCH OF GOD SEVENTH DAY (DEPTFORD)
STATEMENT OF FINANCIAL POSITION
YEAR ENDED 30TH JUNE 2025

	<u>Notes</u>	<u>Unrestricted Funds 2025</u>	<u>Unrestricted Funds 2024</u>
TANGIBLE ASSETS			
Investment property	6	233,405	233,405
Furnitures & Musical Equipments		<u>2,999</u>	<u>1,057</u>
		<u>236,404</u>	<u>234,462</u>
CURRENT ASSETS			
Debtors	8	7,836	19,600
Cash at bank in hand		<u>107,293</u>	<u>91,054</u>
		<u>115,129</u>	<u>110,654</u>
CREDITORS: within one year	9	<u>(8,290)</u>	<u>(8,290)</u>
Net Current Assets		<u>£106,839</u>	<u>£102,364</u>
		<u>£343,243</u>	<u>£336,826</u>
TOTAL ASSETS LESS LIABILITIES			
FUNDS:			
Unrestricted Funds	10	<u>2025 343,243</u>	<u>2024 336,826</u>
		<u>£343,243</u>	<u>£336,826</u>

The financial statements were approved by the Board of Trustees on and signed on its behalf by:

Trustee

The notes on pages 8 to 10 form part of these accounts.

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102) .The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Accounting convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Tithes & Offerings

Income from tithes and offerings, is included in incoming resources when these are receivable

Investment Income

Investment income consists of net interest received during the year and accounted for as unrestricted fund.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives Church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Tangible Assets	20% on cost
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Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

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.

CHURCH OF GOD SEVENTH DAY (DEPTFORD)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2025

2. VOLUNTARY INCOME	<u>2025</u>	<u>2024</u>	
Tithes and Offerings	24,853	28,176	
Building Fund	9,640	540	
Rental Income	6,814	11,447	
Other Income	<u>1,124</u>	<u>3,436</u>	
Total incoming resources	<u>£42,431</u>	<u>£43,599</u>	
3. CHARITABLE EXPENDITURE	<u>2025</u>	<u>2024</u>	
Christian ministry expense	235	6,088	
Rental church premises	21,600	19,700	
Books and quarterlies	24	540	
Contribution to conference	8,484	2,056	
Evangelism and Special Events	750	1,000	
Welfare and donations	-	200	
	<u>£31,093</u>	<u>£29,584</u>	
4. SUPPORT COST	<u>2025</u>	<u>2024</u>	
Insurance	213	213	
Motor expenses	2,270	-	
Sundry expenses	-	312	
Repairs and maintenance	338	-	
Depreciation	<u>1,260</u>	-	
	<u>£4,081</u>	<u>£525</u>	
5. GOVERNANCE COST	<u>2025</u>	<u>2024</u>	
Accountancy and Examiners	<u>£840</u>	<u>£1,133</u>	
6. FIXED ASSETS COST	<u>Investment</u>	<u>Furniture and</u>	
	<u>Property</u>	<u>Musical</u>	
		<u>Equipments</u>	<u>Total</u>
At 1st July 2024	233,405	1,465	234,870
Additions	-	<u>2,794</u>	<u>2,794</u>
As at 30th June 2025	<u>233,405</u>	<u>4,259</u>	<u>237,664</u>
DEPRECIATION			
Opening Balance	-	408	408
Charge for the year	-	<u>852</u>	852
	-	<u>1,260</u>	<u>1,260</u>
NETBOOK VALUE			
As at 30th June 2025	<u>£233,405</u>	<u>£2,999</u>	<u>£236,404</u>
As at 30th June 2024	<u>£233,405</u>	<u>£1,057</u>	<u>£234,462</u>

Freehold property was revalued to represent carrying values, not materially different from fair value.
Revaluation was based on insurer's valuation and independent estate agents valuation

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2025**

7. TRUSTEES REMUNERATION AND BENEFITS

Trustees' expenses

There are no paid staff. All tasks are carried out by Trustees who are not remunerated and do not receive any expenses or benefits for their activities.

8. DEBTORS : within one year	<u>2025</u>	<u>2024</u>
Loans to members	<u>£7,700</u>	<u>£19,600</u>

9. CREDITORS : within one year	<u>2025</u>	<u>2024</u>
Other Creditors	<u>£8,290</u>	<u>£8,290</u>

10. MOVEMENTS IN FUNDS

	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
Unrestricted Funds			
General Fund	<u>£42,431</u>	<u>£36,014</u>	<u>£6,417</u>
		<u>Movement in</u>	
Analysis of Funds	<u>1.07.2024</u>	<u>funds</u>	<u>30.06.2025</u>
General fund for the year	53,414	(3,223)	50,191
Building Funds	50,007	9,640	59,647
Investment in Derby Road	<u>233,405</u>	=	<u>233,405</u>
Total funds	<u>336,826</u>	<u>£6,417</u>	<u>343,243</u>

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
INCOME AND EXPENDITURE
YEAR ENDED 30TH JUNE 2025**

Incoming Resources:	<u>2025</u>	<u>2024</u>
Voluntary income:		
Tithes and Offerings	24,853	28,176
Building Fund	9,640	540
Rental Income	6,814	11,447
Other Income	<u>1,124</u>	<u>3,436</u>
Total incoming resources	<u>£42,431</u>	<u>£43,599</u>
RESOURCES EXPENDED:		
Charitable Expenditures	<u>2025</u>	<u>2024</u>
Christian ministry expense	235	6,088
Rental church premises	21,600	19,700
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Depreciation	<u>1,260</u>	-
	<u>£4,081</u>	<u>£525</u>
Governance cost		
Accountancy and Examiners	<u>£840</u>	<u>£1,133</u>
Total resources expended	<u>£36,014</u>	<u>£31,242</u>
Net expenditure	<u>£6,417</u>	<u>£12,357</u>

CHURCH OF GOD (SEVENTH DAY) DEPTFORD

England & Wales - Charity number 1180053

Accounts

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 30TH JUNE 2024**

CHARITY REGISTRATION NO: 1180053

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2024**

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LEGAL AND ADMINISTRATIVE INFORMATION	1
REPORT OF THE TRUSTEES	2-4
INDEPENDENT EXAMINERS REPORT	5
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Although Covid-19 has subsided, the dynamics of fellowship as a church has changed dramatically. However, despite the changes, the church still endeavour to keep in touch with its members and the wider community. With virtual platforms now being an integral part of the communicating system world-wide, it enables the church to connect with individuals and other agencies nationally and internationally.

The church's goal remains the same, to support its members and the community at large.

Children /Seekers Ministry

Although the pandemic had subsided, its effects still lingers on. However, the Church is still determined in its efforts to have an ongoing dialogue with them, be it youth days, annual youth conference etc.

There are several children who are regular attendees at church and have participated in various activities, including the annual National Children's Conference. They are encouraged to participate in the various activities, dancing, singing, drawing, creative arts, story writing, poetry, or quiz.

Women's Ministry

The Women's Ministry has been forging along despite the aftereffects of the pandemic. They continue to meet online approximately every six weeks. Following the success of the donations of pyjamas to the "Children's Hospital Pyjamas" charity, the women have reached out to other organisations in the community to volunteer their time and resources. They have also volunteered at a sister church; participating in their very successful 'Baby Bank' scheme, which serves the local and surrounding communities. In addition, they were able to ship a quantity of food items, clothes, shoes, books, and some miscellaneous items to a community school in Ghana. Working with the Church as a whole, they went out on the streets to interact with the public using literature from the evangelism program "The Bridge"; further details at thebridge@cog7thday.org.uk. Interested persons can register for an online thirteen-week bible course for free. They also organised a thanksgiving and appreciation event, for senior members of the Church.

The Men's Ministry

Like most departments, the Men's Ministry is up against the aftereffects of the pandemic. Nonetheless, they continue meet once each month. Their support of those who are sick through prayer and in other practical ways, i.e., financially, cooking and shopping continues. As with all aspects of ministry, there is still room for growth, which they are earnestly working towards.

FINANCIAL REVIEW

Reserves Policy

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**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
REPORT OF THE TRUSTEES
YEAR ENDED 30TH JUNE 2024**

PERFORMANCE DURING THE YEAR

The Charity's total income for the year under review was £43,599 (2023: £41,217); whilst total expenditure in the year was £31,242 (2023 : £47,210). Net surplus for the year was £12,357 (2023: £(5,993) deficit) and the total unrestricted reserves at the end of the financial was £336,826 (2023: £321,203). During the year the Trustees placed emphasis on financial management to ensure that the funds within the organisation are properly managed.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

ON BEHALF OF THE BOARD:



Accountants

The accountants, Allen Robyn & Associates Ltd will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:



**REPORT OF THE INDEPENDENT EXAMINER
CHURCH OF GOD SEVENTH DAY (DEPTFORD)
YEAR ENDED 30TH JUNE 2024**

I report on the accounts for the year ended 30th June 2024 set out on pages six to ten.

Respective responsibilities of trustees and examiner

The Charity's Trustees (who are also the Directors for the purposes of Company Law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiners report

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accountings requirement of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be



Rolston Allen (FCCA)

Allen Robyn & Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9DQ
Date: 03/04/2025

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH JUNE 2024**

INCOMING RESOURCES	Notes	Unrestricted	Unrestricted
<i>Incoming resources from generated funds</i>		<u>2024</u>	<u>2023</u>
Donations and Other Income	2	<u>43,599</u>	<u>41,217</u>
 RESOURCES EXPENDED			
Charitable Activities	3	29,584	44,909
Support Costs	4	525	1,461
Governance Costs	5	<u>1,133</u>	<u>840</u>
TOTAL RESOURCES EXPENDED		<u>31,242</u>	<u>47,210</u>
NET INCOME/EXPENDITURE FOR THE YEAR		<u>£12,357</u>	<u>(£5,993)</u>
 RECONCILIATION OF FUNDS			
Transfers between funds	10	3,266	-
Total Funds Brought Forward		<u>321,203</u>	<u>327,196</u>
TOTAL FUNDS CARRIED FORWARD		<u>£336,826</u>	<u>£321,203</u>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2024 nor in the prior year other than those included in the statement of financial activities.

The notes on pages 8 to 10 form part of these accounts.

CHURCH OF GOD SEVENTH DAY (DEPTFORD)
STATEMENT OF FINANCIAL POSITION
YEAR ENDED 30TH JUNE 2024

	<u>Notes</u>	Unrestricted Funds <u>2024</u>	Unrestricted Funds <u>2023</u>
TANGIBLE ASSETS			
Investment property	6	233,405	233,405
Furnitures & Musical Equipments		<u>1,057</u>	<u>461</u>
		<u>234,462</u>	<u>233,866</u>
CURRENT ASSETS			
Petty Cash		-	-
Debtors	8	19,600	47,475
Cash at bank in hand		<u>91,054</u>	<u>41,812</u>
		<u>110,654</u>	<u>89,287</u>
CREDITORS: within one year	9	<u>(8,290)</u>	<u>(1,950)</u>
Net Current Assets		<u>£102,364</u>	<u>£87,337</u>
		<u>£336,826</u>	<u>£321,203</u>
TOTAL ASSETS LESS LIABILITIES			
FUNDS:			
Unrestricted Funds	10	<u>2024</u> <u>336,826</u>	<u>2023</u> <u>321,203</u>
		<u>£336,826</u>	<u>£321,203</u>

The financial statements were approved by the Board of Trustees on ^{21/03/25}..... and signed on its behalf by:

Trustee



The notes on pages 8 to 10 form part of these accounts.

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102) .The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Accounting convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Tithes & Offerings

Income from tithes and offerings, is included in incoming resources when these are receivable

Investment Income

Investment income consists of net interest received during the year and accounted for as unrestricted fund.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives Church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Tangible Assets	20% on cost
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Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

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.

CHURCH OF GOD SEVENTH DAY (DEPTFORD)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2024

2. VOLUNTARY INCOME	<u>2024</u>	<u>2023</u>	
Tithes and Offerings	28,176	28,733	
Building Fund	540	40	
Bank Interest	-	128	
Rental Income	11,447	4,867	
Other Income	<u>3,436</u>	<u>7,449</u>	
Total incoming resources	<u>£43,599</u>	<u>£41,217</u>	
3. CHARITABLE EXPENDITURE	<u>2024</u>	<u>2023</u>	
Christian ministry expense	6,088	111	
Rental church premises	19,700	19,500	
Books and quarterlies	540	1,051	
Contribution to conference	2,056	20,204	
Evangelism and Special Events	1,000	1,248	
Welfare and donations	200	2,465	
Venue Hire	-	<u>330</u>	
	<u>£29,584</u>	<u>£44,909</u>	
4. SUPPORT COST	<u>2024</u>	<u>2023</u>	
Insurance	213	337	
Motor expenses	-	869	
Sundry expenses	312	140	
Repairs and maintenance	-	-	
Depreciation	-	<u>115</u>	
	<u>£525</u>	<u>£1,461</u>	
5. GOVERNANCE COST	<u>2024</u>	<u>2023</u>	
Accountancy and Examiners	<u>£1,133</u>	<u>£840</u>	
6. FIXED ASSETS COST	<u>Investment Property</u>	<u>Furniture and Musical Equipments</u>	<u>Total</u>
At 1st July 2022	233,405	576	233,981
Additions	-	<u>889</u>	<u>889</u>
As at 30th June 2023	<u>233,405</u>	<u>1,465</u>	<u>234,870</u>
DEPRECIATION			
Opening Balance	-	115	115
Charge for the year	-	<u>293</u>	293
	-	<u>408</u>	<u>408</u>
NETBOOK VALUE			
As at 30th June 2024	<u>£233,405</u>	<u>£1,057</u>	<u>£234,462</u>
As at 30th June 2023	<u>£233,405</u>	<u>£461</u>	<u>£233,866</u>

Freehold property was revalued to represent carrying values, not materially different from fair value. Revaluation was based on insurer's valuation and independent estate agents valuation

CHURCH OF GOD SEVENTH DAY (DEPTFORD)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2024

7. TRUSTEES REMUNERATION AND BENEFITS

Trustees' expenses

There are no paid staff. All tasks are carried out by Trustees who are not remunerated and do not receive any expenses or benefits for their activities.

8. DEBTORS : within one year 2024 2023

Loans to members	<u>£19,600</u>	<u>£58,575</u>
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9. CREDITORS : within one year 2024 2023

Other Creditors	<u>£8,290</u>	<u>£840</u>
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10. MOVEMENTS IN FUNDS

	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
Unrestricted Funds			
General Fund	<u>£43,599</u>	<u>£31,242</u>	<u>£12,357</u>
		<u>Movement in</u>	
Analysis of Funds	<u>1.07.2023</u>	<u>funds</u>	<u>30.06.2023</u>
General fund for the year	48,507	12,357	60,864
Adjustment	-	(7,450)	(7,450)
Building Funds	39,291	10,716	50,007
Investment in Derby Road	<u>233,405</u>	:	<u>233,405</u>
Total funds	<u>321,203</u>	<u>£15,623</u>	<u>336,826</u>

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
INCOME AND EXPENDITURE
YEAR ENDED 30TH JUNE 2024**

Incoming Resources:	<u>2024</u>	<u>2023</u>
Voluntary income:		
Tithes and Offerings	28,176	28,733
Building Fund	540	40
Bank Interest	-	128
Rental Income	11,447	4,867
Other Income	<u>3,436</u>	<u>7,449</u>
Total incoming resources	<u>£43,599</u>	<u>£41,217</u>
RESOURCES EXPENDED:		
Charitable Expenditures	<u>2024</u>	<u>2023</u>
Christian ministry expense	6,088	111
Rental church premises	19,700	19,500
Books and quarterlies	540	1,051
Contribution to conference	2,056	20,204
Evangelism and Special Events	1,000	1,248
Welfare and donations	200	2,465
Venue Hire	-	<u>330</u>
	<u>£29,584</u>	<u>£44,909</u>
SUPPORT COST		
Insurance	213	337
Motor expenses	-	869
Sundry expenses	312	140
Repairs and maintenance	-	0
Depreciation	-	<u>115</u>
	<u>£525</u>	<u>£1,461</u>
Governance cost		
Accountancy and Examiners	<u>£1,133</u>	<u>£840</u>
Total resources expended	<u>£31,242</u>	<u>£47,210</u>
Net expenditure	<u>£12,357</u>	<u>(£5,993)</u>

CHURCH OF GOD (SEVENTH DAY) DEPTFORD

England & Wales - Charity number 1180053

Accounts

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 30TH JUNE 2023**

CHARITY REGISTRATION NO: 1180053

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2023**

CONTENTS	PAGE
LEGAL AND ADMINISTRATIVE INFORMATION	1
REPORT OF THE TRUSTEES	2-4
INDEPENDENT EXAMINERS REPORT	5
STATEMENT OF FINANCIAL ACTIVITIES	6
STATEMENT OF FINANCIAL POSITION	7
NOTES TO THE FINANCIAL STATEMENTS	8-9
DETAILED STATEMENT OF FINANCIAL ACTIVITIES	10

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 30TH JUNE 2023**

CHARITY REGISTRATION NUMBER:	1180053
REGISTERED OFFICE:	20 Grange Road Thornton Heath Croydon Surrey CR7 8SA
TRUSTEES:	Pastor L B Smith Pastor O John Mr. R Boyd Mr S James Ms V McLean
INDEPENDENT EXAMINER	Allen Robyn and Associates Ltd Chartered Certified Accountants 367 Caledonian Road London N7 9DQ

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
FINANCIAL STATEMENTS
REPORT OF THE TRUSTEES
YEAR ENDED 30TH JUNE 2023**

The trustees present their report with the financial statements of the charity for the year ended 30th June 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution and is registered as a CIO and received Charitable status on the 24th of September 2018. It is managed by a board of trustees and assisted by a Pastor, who is the Minister in charge. The Church remains a part of the British Conference of the Church of God (Seventh Day) by agreement.

Risk management

The Board of Trustees is ultimately responsible for the system of internal control and for reviewing its effectiveness. The system is designed to manage the risk to the Church not achieving its objectives and can provide reasonable assurance against material misstatement of loss.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Charity's Objects are, for the benefit of the public:-

- 1) The advancement of the Christian religion in Deptford and the surrounding areas.
- 2) Coordinating the work of the Church in preaching the gospel; teaching and raising awareness and the understanding of the Christian Faith.
- 3) The furtherance of the charitable work of the Charity by the advancement of such other charitable purposes as the Trustees shall from time to time decide. Also, to promote the efficiency and effectiveness of other charities whose objects are similar to those of the Church.
- 4) The relief and/or prevention of poverty in Deptford and the surrounding areas as the Charity's Trustees may from time to time decide including but not limited to providing, funds, food, clothing, and services to those in need.

Significant activities

Weekly Sabbath Services

- Morning Prayer
- Congregational Praise and Worship
- Bible Study
- Sermon of the day
- Structured interactive activities for all children
- Praise and Worship Team Practice

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
REPORT OF THE TRUSTEES
YEAR ENDED 30TH JUNE 2023**

Other services

- First Sunday Fast Service
- Third Sunday Fast Service by the Women's Ministry online
- Women's Ministry meets approximately every six weeks online.
- Men's Ministry meets once per month.
- Wednesday evening National Bible Study (online)
- Thursday evening Bible Study online (local)

Although Covid-19 has subsided, the dynamics of fellowship as a church has changed dramatically. However, despite the changes, the church still endeavour to keep in touch with its members and the wider community. With virtual platforms now being an integral part of the communicating system world-wide, it enables the church to connect with individuals and other agencies nationally and internationally.

The church's goal remains the same, to support its members and the community at large.

Children /Seekers Ministry

Although the pandemic had subsided, its effects still lingers on. However, the Church is still determined in its efforts to have an ongoing dialogue with them, be it youth days, annual youth conference etc.

There are several children who are regular attendees at church and have participated in various activities, including the annual National Children's Conference. They are encouraged to participate in the various activities, dancing, singing, drawing, creative arts, story writing, poetry, or quiz.

Women's Ministry

The Women's Ministry has been forging along despite the aftereffects of the pandemic. They continue to meet online approximately every six weeks. Following the success of the donations of pyjamas to the "Children's Hospital Pyjamas" charity, the women have reached out to other organisations in the community to volunteer their time and resources. They have also volunteered at a sister church; participating in their very successful 'Baby Bank' scheme, which serves the local and surrounding communities. In addition, they were able to ship a quantity of food items, clothes, shoes, books, and some miscellaneous items to a community school in Ghana. Working with the Church as a whole, they went out on the streets to interact with the public using literature from the evangelism program "The Bridge"; further details at thebridge@cog7thday.org.uk. Interested persons can register for an online thirteen-week bible course for free. They also organised a thanksgiving and appreciation event, for senior members of the Church.

The Men's Ministry

Like most departments, the Men's Ministry is up against the aftereffects of the pandemic. Nonetheless, they continue meet once each month. Their support of those who are sick through prayer and in other practical ways, i.e., financially, cooking and shopping continues. As with all aspects of ministry, there is still room for growth, which they are earnestly working towards.

FINANCIAL REVIEW

Reserves Policy

The Trustees aim to retain sufficient free reserves at a level which equate to a minimum of three months of unrestricted expenditure. These reserves are held in case of any sudden decline in income and to ensure that we can meet our commitments to providing our services and activities. Specifically, these commitments include our contractual obligations in relation to our support and outreach work.

The Trustees have implemented robust budgetary controls to monitor costs in an effort to minimise expenditure throughout the year.

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
REPORT OF THE TRUSTEES
YEAR ENDED 30TH JUNE 2023**

PERFORMANCE DURING THE YEAR

The Charity's total income for the year under review was £41,217 (2022: £45,408); whilst total expenditure in the year was £47,210 (2022 : £24,826). Net deficit for the year was (£5,993) (2022: £20,582 surplus) and the total unrestricted reserves at the end of the financial was £321,203 (2022: £327,196). During the year the Trustees placed emphasis on financial management to ensure that the funds within the organisation are properly managed.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

ON BEHALF OF THE BOARD:

Accountants

The accountants, Allen Robyn & Associates Ltd will be proposed for re-appointment at the forthcoming Annual General Meeting.



ON BEHALF OF THE BOARD:

**REPORT OF THE INDEPENDENT EXAMINER
#REF!
CHURCH OF GOD SEVENTH DAY (DEPTFORD)
YEAR ENDED 30TH JUNE 2023**

I report on the accounts for the year ended 30th June 2023 set out on pages six to ten.

Respective responsibilities of trustees and examiner

The Charity's Trustees (who are also the Directors for the purposes of Company Law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiners report

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accountings requirement of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be



Rolston Allen (FCCA)

Allen Robyn & Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9DQ
Date:

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH JUNE 2023**

INCOMING RESOURCES	Notes	Unrestricted	Unrestricted
<i>Incoming resources from generated funds</i>		<u>2023</u>	<u>2022</u>
Donations and Other Income	2	<u>41,217</u>	<u>45,408</u>
 RESOURCES EXPENDED			
Charitable Activities	3	44,909	19,072
Support Costs	4	1,461	4,914
Governance Costs	5	<u>840</u>	<u>840</u>
TOTAL RESOURCES EXPENDED		<u>47,210</u>	<u>24,826</u>
NET INCOME/EXPENDITURE FOR THE YEAR		<u>(£5,993)</u>	<u>£20,582</u>
 RECONCILIATION OF FUNDS			
Total Funds Brought Forward		<u>327,196</u>	<u>306,614</u>
TOTAL FUNDS CARRIED FORWARD		<u>£321,203</u>	<u>£327,196</u>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2023 nor in the prior year other than those included in the statement of financial activities.

The notes on pages 8 to 10 form part of these accounts.

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
STATEMENT OF FINANCIAL POSITION
YEAR ENDED 30TH JUNE 2023**

	<u>Notes</u>	Unrestricted Funds <u>2023</u>	Unrestricted Funds <u>2022</u>
TANGIBLE ASSETS			
Investment property	6	£233,405	£233,405
Furnitures & Musical Equipments		<u>461</u>	<u>576</u>
		<u>233,866</u>	<u>233,981</u>
CURRENT ASSETS			
Petty Cash		-	140
Debtors	8	47,475	58,575
Cash at bank in hand		<u>41,812</u>	<u>35,340</u>
		<u>89,287</u>	<u>94,055</u>
CREDITORS: within one year	9	<u>(1,950)</u>	<u>(840)</u>
Net Current Assets		<u>£87,337</u>	<u>£93,215</u>
		<u>£321,203</u>	<u>£327,196</u>
TOTAL ASSETS LESS LIABILITIES			
FUNDS:		<u>2023</u>	<u>2022</u>
Unrestricted Funds	10	<u>321,203</u>	<u>327,196</u>
		<u>£321,203</u>	<u>£327,196</u>

The financial statements were approved by the Board of Trustees on 10/12/2023 and signed on its behalf by:



Trustee

The notes on pages 8 to 10 form part of these accounts.

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102) .The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Accounting convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Tithes & Offerings

Income from tithes and offerings, is included in incoming resources when these are receivable

Investment Income

Investment income consists of net interest received during the year and accounted for as unrestricted fund.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives Church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Tangible Assets	20% on cost
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Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

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.

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2023**

2. VOLUNTARY INCOME		<u>2023</u>	<u>2022</u>
Tithes and Offerings		28,733	32,294
Building Fund		40	2,610
Bank Interest		128	57
Rental Income		4,867	10,447
Other Income		<u>7,449</u>	-
Total incoming resources		<u>£41,217</u>	<u>£45,408</u>
3. CHARITABLE EXPENDITURE		<u>2023</u>	<u>2022</u>
Christian ministry expense		111	86
Rental church premises		19,500	16,500
Books and quarterlies		1,051	234
Contribution to conference		20,204	683
Evangelism and Special Events		1,248	-
Welfare and donations		2,465	1,329
Venue Hire		<u>330</u>	<u>240</u>
		<u>£44,909</u>	<u>£19,072</u>
4. SUPPORT COST		<u>2023</u>	<u>2022</u>
Insurance		337	306
Motor expenses		869	936
Sundry expenses		140	72
Repairs and maintenance		-	3,600
Depreciation		<u>115</u>	-
		<u>£1,461</u>	<u>£4,914</u>
5. GOVERNANCE COST		<u>2023</u>	<u>2022</u>
Accountancy and Examiners		<u>£840</u>	<u>£840</u>
6. FIXED ASSETS COST		<u>2023</u>	<u>2022</u>
		<u>Investment</u>	<u>Furniture and</u>
		<u>Property</u>	<u>Musical</u>
			<u>Equipments</u>
			<u>Total</u>
At 1st July 2022		233,405	576
Additions		-	-
As at 30th June 2023		<u>233,405</u>	<u>576</u>
DEPRECIATION			
Opening Balance		-	-
Charge for the year		-	<u>115</u>
		-	<u>115</u>
NETBOOK VALUE			
As at 30th June 2023		<u>£233,405</u>	<u>£461</u>
As at 30th June 2022		<u>£233,405</u>	<u>£576</u>

Freehold property was revalued to represent carrying values, not materially different from fair value. Revaluation was based on insurer's valuation and independent estate agents valuation

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2023**

7. TRUSTEES REMUNERATION AND BENEFITS

Trustees' expenses

There are no paid staff. All tasks are carried out by Trustees who are not remunerated and do not receive any expenses or benefits for their activities.

8. DEBTORS : within one year

	<u>2023</u>	<u>2022</u>
Loans to members	<u>£47,475</u>	<u>£58,575</u>

9. CREDITORS : within one year

	<u>2023</u>	<u>2022</u>
Other Creditors	<u>£1,950</u>	<u>£840</u>

10. MOVEMENTS IN FUNDS

	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
Unrestricted Funds			
General Fund	<u>£41,217</u>	<u>£47,210</u>	<u>(£5,993)</u>
		<u>Movement in</u>	
Analysis of Funds	<u>1.07.2022</u>	<u>funds</u>	<u>30.06.2023</u>
General fund for the year	54,500	(5,993)	48,507
Building Funds	39,291	-	39,291
Investment in Derby Road	<u>233,405</u>	-	<u>233,405</u>
Total funds	<u>327,196</u>	<u>(£5,993)</u>	<u>321,203</u>

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
INCOME AND EXPENDITURE
YEAR ENDED 30TH JUNE 2023**

Incoming Resources:	<u>2023</u>	<u>2022</u>
Voluntary income:		
Tithes and Offerings	28,733	32,294
Building Fund	40	2,610
Bank Interest	128	57
Rental Income	4,867	10,447
Other Income	<u>7,449</u>	-
Total incoming resources	<u>£41,217</u>	<u>£45,408</u>
RESOURCES EXPENDED:		
Charitable Expenditures	<u>2023</u>	<u>2022</u>
Christian ministry expense	111	86
Rental church premises	19,500	16,500
Books and quarterlies	1,051	234
Contribution to conference	20,204	683
Evangelism and Special Events	1,248	-
Welfare and donations	2,465	1,329
Venue Hire	<u>330</u>	<u>240</u>
	<u>£44,909</u>	<u>£19,072</u>
SUPPORT COST		
Insurance	337	306
Motor expenses	869	936
Sundry expenses	140	72
Repairs and maintenance	-	3,600
Depreciation	<u>115</u>	-
	<u>£1,461</u>	<u>£4,914</u>
Governance cost		
Accountancy and Examiners	<u>£840</u>	<u>£840</u>
Total resources expended	<u>£47,210</u>	<u>£24,826</u>
Net expenditure	<u>(£5,993)</u>	<u>£20,582</u>

CHURCH OF GOD (SEVENTH DAY) DEPTFORD

England & Wales - Charity number 1180053

Accounts

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 30TH JUNE 2022**

CHARITY REGISTRATION NO: 1180053

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2022**

CONTENTS	PAGE
LEGAL AND ADMINISTRATIVE INFORMATION	1
REPORT OF THE TRUSTEES	2-4
INDEPENDENT EXAMINERS REPORT	5
STATEMENT OF FINANCIAL ACTIVITIES	6
STATEMENT OF FINANCIAL POSITION	7
NOTES TO THE FINANCIAL STATEMENTS	8-9
DETAILED STATEMENT OF FINANCIAL ACTIVITIES	10

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 30TH JUNE 2022**

CHARITY REGISTRATION NUMBER:	1180053
REGISTERED OFFICE:	20 Grange Road Thornton Heath Croydon Surrey CR7 8SA
TRUSTEES:	Pastor L B Smith Pastor O John Mr. R Boyd Mr S James Ms V McLean
INDEPENDENT EXAMINER	Allen Robyn and Associates Ltd Chartered Certified Accountants 367 Caledonian Road London N7 9DQ

CHURCH OF GOD SEVENTH DAY (DEPTFORD)
FINANCIAL STATEMENTS
REPORT OF THE TRUSTEES
YEAR ENDED 30TH JUNE 2022

The trustees present their report with the financial statements of the charity for the year ended 30th June 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution and is registered as a CIO and received Charitable status on the 24th of September 2018. It is managed by a board of trustee and assisted by a Pastor, who is the Minister in charge. The Church remains a part of the British Conference of the Church of God (Seventh Day) by agreement.

Risk management

The Board of Trustees is ultimately responsible for the system of internal control and for reviewing its effectiveness. The system is designed to manage the risk to the Church not achieving its objectives and can provide reasonable assurance against material misstatement of loss.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Charity's Objects are, for the benefit of the public:-

- 1) The advancement of the Christian religion in Deptford and the surrounding areas.
- 2) Coordinating the work of the Church in preaching the gospel; teaching and raising awareness and the understanding of the Christian Faith.
- 3) The furtherance of the charitable work of the Charity by the advancement of such other charitable purposes as the Trustees shall from time to time decide. Also, to promote the efficiency and effectiveness of other charities whose objects are similar to those of the Church.
- 4) The relief and/or prevention of poverty in Deptford and the surrounding areas as the Charity's Trustees may from time to time decide including but not limited to providing, funds, food, clothing, and services to those in need.

Significant activities

Weekly Sabbath Services

Morning Prayer
Congregational Praise and Worship
Bible Study/
Sermon of the day
Structured interactive activities for all children
Praise and Worship Team Practice

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
REPORT OF THE TRUSTEES
YEAR ENDED 30TH JUNE 2022**

Other services

First Sunday Fast Service
Third Sunday Fast Service by the Women's Ministry online
Women's Ministry meets approximately every six weeks online
Wednesday evening National Bible Study (online)
Thursday evening Bible Study online (local)

As a result of Covid-19 the dynamics of fellowshipping as a church has changed somewhat. Notwithstanding, the church has developed new avenues (virtual meeting platforms) to keep in touch with its members and reach out to the wider community, which is still ongoing. Through these virtual platforms members are able to connect and participate in various events/webinars of associated conferences and other agencies nationally and internationally. Workshops were Brain Development in our Teenagers, Parenting Styles and the Five Ps of Parenting etc.

As a way forward, the church is making every effort to offer more support to its members and the community at large. Ideally, having a homework hub for the local children.

Children /Seekers Ministry

It seems the residual effects of the pandemic are still impacting the youth for despite the various invitations to different forms of events, there is still a reluctance to attend. However, the Church is still determined in its efforts to have an ongoing dialogue with them, be it youth days, annual youth conference or a night out at the cinema etc.

With regards to the children, there are a number of them who are regular attendees at church and have engaged in both online and face to face activities, including the annual National Children's Conference, where they are encouraged to participate in various activities, dancing, drawing, creative arts, story writing, poetry or quiz.

Women's Ministry

On a positive note, despite the many challenges, the Women's Ministry has been forging along, be it baby steps. They meet online approximately every six weeks. In one project they were able to collect a quantity of pyjamas and donated them to the "Children's Hospital Pyjamas" charity. They have also put together a quantity of food items, clothes, shoes, books, and some miscellaneous items which was shipped to a community school in Ghana. Their next goal is twofold; working with the Church as a whole, to go out on the streets and provide some form of food and basic items to those who are in need, hungry children of God, whilst incorporating the evangelism program "The Bridge"; further details at thebridge@cog7thday.org.uk; "two birds with one stone".

The Men's Ministry

The Men's Ministry is also forging along. They meet once each month. It may look like small steps, but the recipients of their ministry are very thankful and appreciative of their helping hands. They support those who are sick through prayer and in practical ways too, i.e. financially, cooking, shopping, helping with their medical bills and assistance in the building of a home. Their ministry is far reaching, being both local and international. As with all aspects of ministry, there is still room for growth, which they are earnestly working towards.

FINANCIAL REVIEW

Reserves Policy

The Trustees aim to retain sufficient free reserves at a level which equate to a minimum of three months of unrestricted expenditure. These reserves are held in case of any sudden decline in income and to ensure that we can meet our commitments to providing our services and activities. Specifically, these commitments include our contractual obligations in relation to our support and outreach work. The Trustees have implemented robust budgetary controls to monitor costs in an effort to minimise expenditure throughout the year.

PERFORMANCE DURING THE YEAR

The Charity's total income for the year under review was £45,408 (2021: £37,761); whilst total expenditure in the year was £24,826 (2021 : £22,569). Net surplus for the year was £20,582 (2021: £15,192) and the total unrestricted reserves at the end of the financial was £308,470 (2021: £287,888). During the year the Trustees placed emphasis on financial management to ensure that the funds within the organisation are properly managed.

CHURCH OF GOD SEVENTH DAY (DEPTFORD)
REPORT OF THE TRUSTEES
YEAR ENDED 30TH JUNE 2022

STATEMENT OF TRUSTEE RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

ON BEHALF OF THE BOARD:

Accountants

The accountants, Allen Robyn & Associates Ltd will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:

 06/04/23

REPORT OF THE INDEPENDENT EXAMINER
#REF!
CHURCH OF GOD SEVENTH DAY (DEPTFORD)
YEAR ENDED 30TH JUNE 2022

I report on the accounts for the year ended 30th June 2022 set out on pages six to ten.

Respective responsibilities of trustees and examiner

The Charity's Trustees (who are also the Directors for the purposes of Company Law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiners report

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accountings requirement of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be



Rolston Allen (FCCA)

Allen Robyn & Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9DQ
Date: 06/04/23

CHURCH OF GOD SEVENTH DAY (DEPTFORD)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH JUNE 2022

INCOMING RESOURCES	Notes	Unrestricted	Unrestricted
<i>Incoming resources from generated funds</i>		2022	2021
Donations and Other Income	2	<u>45,408</u>	<u>37,761</u>
 RESOURCES EXPENDED			
Charitable Activities	3	19,072	21,484
Support Costs	4	4,914	305
Governance Costs	5	<u>840</u>	<u>780</u>
TOTAL RESOURCES EXPENDED		<u>24,826</u>	<u>22,569</u>
NET INCOME/EXPENDITURE FOR THE YEAR		£20,582	£15,192
 RECONCILIATION OF FUNDS			
Total Funds Brought Forward		<u>287,888</u>	<u>272,696</u>
TOTAL FUNDS CARRIED FORWARD		<u>£308,470</u>	<u>£287,888</u>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2022 nor in the prior year other than those included in the statement of financial activities.

The notes on pages 8 to 10 form part of these accounts.

CHURCH OF GOD SEVENTH DAY (DEPTFORD)
STATEMENT OF FINANCIAL POSITION
YEAR ENDED 30TH JUNE 2022

	<u>Notes</u>	Unrestricted Funds <u>2022</u>	Unrestricted Funds <u>2021</u>
TANGIBLE ASSETS			
Investment property	6	£233,405	£233,405
Furnitures & Musical Equipments		<u>576</u>	-
		<u>233,981</u>	<u>233,405</u>
CURRENT ASSETS			
Petty Cash		140	-
Debtors		58,575	6,600
Cash at bank in hand		<u>35,309</u>	<u>67,748</u>
		<u>94,024</u>	<u>74,348</u>
CREDITORS: within one year	8	<u>(840)</u>	<u>(1,170)</u>
Net Current Assets		<u>£93,184</u>	<u>£73,178</u>
CREDITORS: due after one year	9	<u>(18,695)</u>	<u>(18,695)</u>
		<u>£308,470</u>	<u>£287,888</u>
TOTAL ASSETS LESS LIABILITIES			
FUNDS:			
Unrestricted Funds	10	<u>308,470</u>	<u>287,888</u>
		<u>£308,470</u>	<u>£287,888</u>

The financial statements were approved by the Board of Trustees on 06/04/23 and signed on its behalf by:



The notes on pages 8 to 10 form part of these accounts.

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102) .The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Accounting convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Tithes & Offerings

Income from tithes and offerings, is included in incoming resources when these are receivable

Investment Income

Investment income consists of net interest received during the year and accounted for as unrestricted fund.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives Church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Tangible Assets	20% on cost
-----------------	-------------

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

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.

CHURCH OF GOD SEVENTH DAY (DEPTFORD)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2022

2. VOLUNTARY INCOME	<u>2022</u>	<u>2021</u>	
Tithes and Offerings	32,294	30,214	
Building Fund	2,610	3,466	
Bank Interest	57	116	
Rental Income	<u>10,447</u>	<u>3,965</u>	
Total incoming resources	<u>£45,408</u>	<u>£37,761</u>	
3. CHARITABLE EXPENDITURE	<u>2022</u>	<u>2021</u>	
Christian ministry expense	86	1,095	
Rental church premises	16,500	13,500	
Books and quarterlies	234	821	
Contribution to conference	683	3,500	
Welfare and donations	1,329	1,000	
Computer and Software	-	1,568	
Venue Hire	<u>240</u>	-	
	<u>£19,072</u>	<u>£21,484</u>	
4. SUPPORT COST	<u>2022</u>	<u>2021</u>	
Insurance	306	305	
Motor expenses	936	-	
Sundry expenses	72	-	
Repairs and maintenance	<u>3,600</u>	-	
	<u>£4,914</u>	<u>£305</u>	
5. GOVERNANCE COST	<u>2022</u>	<u>2021</u>	
Accountancy and Examiners	<u>£840</u>	<u>£780</u>	
6. FIXED ASSETS COST	<u>Investment</u>	<u>Furniture and</u>	
	<u>Property</u>	<u>Musical</u>	<u>Total</u>
		<u>Equipments</u>	
At 1st July 2021	233,405	-	233,405
Additions	-	<u>576</u>	<u>576</u>
As at 30th June 2022	<u>233,405</u>	<u>576</u>	<u>233,981</u>
DEPRECIATION			
Opening Balance	-	-	-
Charge for the year	-	-	-
	-	-	-
NETBOOK VALUE			
As at 30th June 2022	<u>£233,405</u>	<u>£576</u>	<u>£233,981</u>
As at 30th June 2021	<u>£233,405</u>	-	<u>£233,405</u>

Freehold property was revalued to represent carrying values, not materially different from fair value.
Revaluation was based on insurer's valuation and independent estate agents valuation

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2022**

7. TRUSTEES REMUNERATION AND BENEFITS

Trustees' expenses

There are no paid staff. All tasks are carried out by Trustees who are not remunerated and do not receive any expenses or benefits for their activities.

9. CREDITORS : within one year	<u>2022</u>	<u>2021</u>
Other Creditors	<u>£840</u>	<u>£1,170</u>
9. CREDITORS : due after one year	<u>2022</u>	<u>2021</u>
Loans from members	<u>£18,695</u>	<u>£18,695</u>

10. MOVEMENTS IN FUNDS

	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
Unrestricted Funds			
General Fund	<u>£45,408</u>	<u>£24,826</u>	<u>£20,582</u>
Analysis of Funds	<u>1.07.2021</u>	<u>Movement in funds</u>	<u>30.06.2022</u>
General fund for the year	15,192	20,582	35,774
Building Funds	39,291		
Investment in Derby Road	<u>233,405</u>	-	<u>233,405</u>
Total funds	<u>287,888</u>	<u>£20,582</u>	308,470

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
INCOME AND EXPENDITURE
YEAR ENDED 30TH JUNE 2022**

Incoming Resources:	<u>2022</u>	<u>2021</u>
Voluntary income:		
Tithes and Offerings	32,294	30,214
Building Fund	2,610	3,466
Bank Interest	57	116
Rental Income	<u>10,447</u>	<u>3,965</u>
Total incoming resources	<u>£45,408</u>	<u>£37,761</u>
RESOURCES EXPENDED:		
Charitable Expenditures	<u>2022</u>	<u>2021</u>
Christian ministry expense	86	1,095
Rental church premises	16,500	13,500
Books and quarterlies	234	821
Contribution to conference	683	3,500
Welfare and donations	1,329	1,000
Computer and Software	-	1,568
Venue Hire	<u>240</u>	-
	<u>£19,072</u>	<u>£21,484</u>
SUPPORT COST		
Insurance	306	305
Motor expenses	936	-
Sundry expenses	72	-
Repairs and maintenance	3,600	-
	<u>£4,914</u>	<u>£305</u>
Governance cost		
Accountancy and Examiners	<u>£840</u>	<u>£780</u>
Total resources expended	<u>£24,826</u>	<u>£22,569</u>
Net expenditure	<u>£20,582</u>	<u>£15,192</u>

CHURCH OF GOD (SEVENTH DAY) DEPTFORD

England & Wales - Charity number 1180053

Accounts

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 30TH JUNE 2021**

CHARITY REGISTRATION NO: 1180053

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2021**

CONTENTS	PAGE
LEGAL AND ADMINISTRATIVE INFORMATION	1
REPORT OF THE TRUSTEES	2-4
INDEPENDENT EXAMINERS REPORT	5
STATEMENT OF FINANCIAL ACTIVITIES	6
STATEMENT OF FINANCIAL POSITION	7
NOTES TO THE FINANCIAL STATEMENTS	8-9
DETAILED STATEMENT OF FINANCIAL ACTIVITIES	10

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 30TH JUNE 2021**

CHARITY REGISTRATION NUMBER: 1180053

REGISTERED OFFICE: 20 Grange Road
Thornton Heath
Croydon
Surrey
CR7 8SA

TRUSTEES: Pastor L B Smith (Chair)
Pastor O John
Mr. R Boyd
Mr S James
Ms V McLean

INDEPENDENT EXAMINER Allen Robyn and Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9DQ

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
REPORT OF THE TRUSTEES
YEAR ENDED 30TH JUNE 2021**

The trustees present their report with the financial statements of the charity for the year ended 30th June 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution and is registered as a CIO and received Charitable status on the 24th September 2018. It is managed by a board of trustee and assisted by a Pastor, who is the Minister in charge. The Church was previously reported under the British Conference of the Church of God Seventh Day which it remains a part of by agreement.

Risk management

The Board of Trustees is ultimately responsible for the system of internal control and for reviewing its effectiveness. The system is designed to manage the risk to the Church not achieving its objectives, and can provide reasonable assurance against material misstatement of loss.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Charity's Objects are, for the benefit of the public:-

- 1) The advancement of the Christian religion in Deptford and the surrounding areas
- 2) Coordinating the work of the Church in preaching the gospel; teaching and raising awareness and the understanding of the Christian Faith.
- 3) The furtherance of the charitable work of the Charity by the advancement of such other charitable purposes as the Trustees shall from time to time decide. Also to promote the efficiency and effectiveness of other charities whose objects are similar to those of the Church.
- 4) The relief and /or prevention of poverty in Deptford and the surrounding areas as the Charity's Trustees may from time to time decide including but not limited to providing, funds, food , clothing and services to those in need.

Significant activities

Weekly Sabbath Services

As a legacy of the Covid-19 Pandemic, our services, are now conducted both physically and on 'virtual meeting' platforms. Despite the restrictions placed on congregating, these virtual platforms have created new opportunities and increased the numbers participating in the services offered by the Church.

This includes early morning Prayer and Bible Studies. During these services, adults also have the opportunity to study and discuss subject matter either of a biblical nature or general everyday issues that impact their lives. These weekly sessions allow individuals to engage with each other in the sessions and over lunch, meeting their social, emotional, and spiritual needs. Those who attend find them beneficial and spiritually fulfilling.

The children and youth meet weekly in their respective groups. The children engage in Bible stories, arts and craft, singing, puzzles and drama, dressing up as bible characters. Helping to establish good morals and love for others. The youth has the freedom to have discussions about issues that directly affect them. They are encouraged to develop their talents, skills and to be more involved in the activities of the church. Be it playing an instrument, singing, writing, or helping to organise an event for themselves.

Other services:

Baptismal classes and services as the need arise. Prayer & Fasting services takes place each first Sunday of the month.

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
REPORT OF THE TRUSTEES
YEAR ENDED 30TH JUNE 2021**

Children /Seekers Ministry

The children and youth's regular recreational activities have been curtailed, but virtual meetings, have filled the gaps, somewhat. These are structured to provide interactive participation for all children and youth and their families are welcome to participate.

Access to the various platforms are carefully monitored (restricted as necessary), to provide a safe place for all children to develop and share their talents.

Both the Children and Youth Ministries have had an Annual Conference, which was widely supported by the British and International congregations.

It exhibited enthusiastic participation and excellent organisation by the children and Youth and was received by appreciative audiences.

Women's Ministry & Men's Ministry

The various departments though impacted by the Pandemic have been able to and are meeting their objectives, Though face-to-face services have been curtailed, effort are still being made to service the community. We have collaborated with sister churches to continue food parcels in the community, & baby bank services for families with babies, toddlers & children 0–5 years old. We are also, committed to further develop the services to our community.

FINANCIAL REVIEW

Reserves policy

The Trustees aim to retain sufficient free reserves at a level which equate to a minimum of three months of unrestricted expenditure. These reserves are held in case of any sudden decline in income and to ensure that we can meet our commitments to providing our services and activities. Specifically, these commitments include our contractual obligations in relation to our support and outreach work.

The Trustees have implemented robust budgetary controls to monitor costs in an effort to minimise expenditure throughout the year.

PERFORMANCE DURING THE YEAR

The Charity's total income for the twelve months under review was £37,761 (2020: £39,104). while total expenditure in the year was £22,569 (2020: £39,357). Net surplus for the year was £15,192 (2020: (£253) and the total unrestricted reserves at the end of the financial was £287,888 (2020: £272,696). During the year the Trustees placed emphasis on financial management to ensure that the funds within the organisation are properly managed.

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
REPORT OF THE TRUSTEES
YEAR ENDED 30TH JUNE 2021**

STATEMENT OF TRUSTEE RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

ON BEHALF OF THE BOARD:

Accountants

The accountants, Allen Robyn & Associates Ltd will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:



.....
Pastor L. B. Smith (Chair)

Date:

**REPORT OF THE INDEPENDENT EXAMINER
CHURCH OF GOD SEVENTH DAY (DEPTFORD)
YEAR ENDED 30TH JUNE 2021**

I report on the accounts for the year ended 30th June 2021 set out on pages six to ten.

Respective responsibilities of trustees and examiner

The Charity's Trustees (who are also the Directors for the purposes of Company Law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

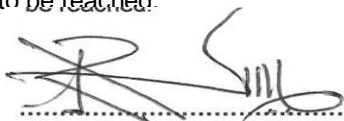
Basis of the independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accountings requirement of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Rolston Allen (FCCA)

Allen Robyn & Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9DQ
Date:

CHURCH OF GOD SEVENTH DAY (DEPTFORD)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH JUNE 2021

INCOMING RESOURCES	Notes	2021	Unrestricted 2020
<i>Incoming resources from generated funds</i>			
Donations and other income	2	<u>37,761</u>	<u>39,104</u>
RESOURCES EXPENDED			
Charitable Activities	3		
Support Costs	4	21,484	36,681
Governance Costs	5	305	1,896
		<u>780</u>	<u>780</u>
TOTAL RESOURCES EXPENDED		<u>22,569</u>	<u>39,357</u>
NET INCOME/EXPENDITURE FOR THE YEAR		£15,192	(£253)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>272,696</u>	<u>272,949</u>
TOTAL FUNDS CARRIED FORWARD		<u>£287,888</u>	<u>£272,696</u>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2021 other than those included in the statement of financial activities.

The notes on pages 8 to 10 form part of these accounts.

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
STATEMENT OF FINANCIAL POSITION
YEAR ENDED 30TH JUNE 2021**

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
TANGIBLE ASSETS			
Investment property	6	<u>£233,405</u>	<u>£233,405</u>
CURRENT ASSETS			
Debtors		6,600	2,000
Cash at bank and in hand		<u>67,748</u>	<u>57,636</u>
		<u>74,348</u>	<u>59,636</u>
CREDITORS: due within one year	8	<u>(1,170)</u>	<u>(1,170)</u>
Net Current Assets		<u>£73,178</u>	<u>£58,466</u>
CREDITORS: due after one year	9	<u>(18,695)</u>	<u>(19,175)</u>
TOTAL ASSETS LESS LIABILITIES		<u>£287,888</u>	<u>£272,696</u>
FUNDS:		<u>2021</u>	<u>2020</u>
Unrestricted Funds	10	<u>£287,888</u>	<u>£272,696</u>

The financial statements were approved by the Board of Trustees on ...13/12/2021... and were signed on its behalf by:



.....
Pastor L. B. Smith (Chair)

The notes on pages 8 to 10 form part of these accounts.

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)). The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Accounting convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Tithes & Offerings

Income from tithes and offerings, is included in incoming resources when these are receivable

Investment Income

Investment income consists of net interest received during the year and accounted for as unrestricted fund

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives Church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Tangible Assets	20% on cost
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Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

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.

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2021**

2. VOLUNTARY INCOME	<u>2021</u>	<u>2020</u>
Donations and other income	<u>£37,761</u>	<u>£39,104</u>
3. CHARITABLE EXPENDITURE		
Christian ministry expense	1,095	6,813
Rental church premises	13,500	17,760
Rental others	-	997
Books and quarterlies	821	426
Contribution to conference	3,500	8,100
Children ministry	-	-
Welfare and donations	1,000	2,585
Computer and Software	<u>1,568</u>	-
	<u>£21,484</u>	<u>£36,681</u>
4. SUPPORT COST		
Insurance	305	810
Motor expenses	-	1,077
Repairs and maintenance	-	<u>9</u>
	<u>£305</u>	<u>£1,896</u>
5. GOVERNANCE COST		
Accountancy and Examiners	<u>2021</u>	<u>2020</u>
	<u>£780</u>	<u>£780</u>
6. INVESTMENT PROPERTY		
	<u>2021</u>	<u>2020</u>
COST - Croydon portion of purchase cost		
Investment brought forward	233,405	224,427
Contributions to repairs during the year	-	<u>8,978</u>
As at 30th June 2021	<u>£233,405</u>	<u>£233,405</u>
<p>Investment property represents a 50% joint venture project with the Church of God (Seventh Day) Croydon to purchase and renovate a house (21 Derby Rd.) into 2 flats. The aim of the project was that once the renovation was completed; income would be shared equally. The asset is valued at purchase cost and repairs to date and was funded by donations from members of both churches.</p> <p>There are no mortgage loans or any other restrictions on the Church's ability to realise the premises other than that of the joint owner.</p>		
7. TRUSTEES REMUNERATION AND BENEFITS		
Trustees' expenses		
There are no paid staff. All tasks are carried out by Trustees who are not remunerated and do not receive any expenses or benefits for their activities.		
8. CREDITORS : Amounts falling due within one year		
	<u>2021</u>	<u>2020</u>
Other Creditors	<u>£1,170</u>	<u>£1,170</u>

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2021**

9. CREDITORS : Amounts falling due after one year		<u>2021</u>	<u>2020</u>
Members Loan		<u>£18,695</u>	<u>£19,175</u>
10. MOVEMENTS IN FUNDS	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
Unrestricted Funds			
General Fund	<u>£37,761</u>	<u>£22,569</u>	<u>£15,192</u>
		<u>2021</u>	<u>2020</u>
Analysis of Funds			
General fund for the year		15,192	3,621
Building Funds		39,291	35,670
Investment in Derby Road		<u>233,405</u>	<u>233,405</u>
Total funds		<u>£287,888</u>	<u>£272,696</u>

**CHURCH OF GOD SEVENTH DAY (DEPTFORD)
INCOME AND EXPENDITURE
YEAR ENDED 30TH JUNE 2021**

	<u>2021</u>	<u>2020</u>
	£	£
Incoming Resources:		
Voluntary income:		
Tithes and Offerings	30,214	19,362
Building Fund	3,466	10,424
Other income	-	9,318
Bank Interest	116	-
Rental Income	<u>3,965</u>	-
Total incoming resources	<u>£37,761</u>	<u>£39,104</u>
RESOURCES EXPENDED:		
Charitable Expenditures	<u>2021</u>	<u>2020</u>
Christian ministry expense	1,095	6,813
Rental church premises	13,500	17,760
Rental others	-	997
Books and quarterlies	821	426
Contribution to conference	3,500	8,100
Children ministry	-	-
Welfare and donations	1,000	2,585
Computer and Software	<u>1,568</u>	-
	<u>£21,484</u>	<u>£36,681</u>
Support cost		
Insurance	305	810
Motor expenses	-	1,077
Repairs and maintenance	-	<u>9</u>
	<u>£305</u>	<u>£1,896</u>
Governance cost		
Accountancy and Examiners	<u>£780</u>	<u>£780</u>
Total resources expended	<u>£22,569</u>	<u>£39,357</u>
Net expenditure	<u>£15,192</u>	<u>(£253)</u>