

# CHURCH OF GOD (SEVENTH DAY) - KNOWING, SHOWING, SHARING CHRIST

England & Wales · Charity number 1187403

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2020-01-16

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

## Contact

---

**Address** Slade Lane  
Longsight  
Manchester  
M13 0GL

**Phone** 01612254893

**Email** [manchester@cog7th.org.uk](mailto:manchester@cog7th.org.uk)

**Website** [www.cog7th](http://www.cog7th)

## Activities

---

**Objects:** THE ADVANCEMENT OF THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF BELIEF APPEARING IN THE SCHEDULE.

**Activities:** 1) The advancement of the Christian religion in Longsight and the surrounding areas. 2) Coordinating the work of the Church in preaching the gospel; teaching, showing and sharing the Christian Faith. 3) The furtherance of the charitable work of the Charity based on its charitable purposes as the Trustees decide. 4) The relief and /or prevention of poverty in Longsight

## Classification

---

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£124,233	£123,925	-	-
2024-06-30	£100,319	£126,722	-	-
2023-06-30	£117,495	£166,760	-	-
2022-06-30	£73,762	£64,599	-	-
2021-06-30	£64,487	£52,142	-	-

## Trustees

Name	Role	Appointed
Cynthia Jennifer Bourne		2020-01-16
Evonne Elizabeth Williams		2020-01-16
Janet Newell		2020-01-16
Kevin Steve Williams		2020-01-16
Marion Rose Newell		2020-01-16
Nigel Christopher Timothy Williams		2020-01-16
Shirley Rosemarie Evans		2020-01-16
Valarie May Campbell		2020-01-16

---

# Accounts

---

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
TRUSTEES' REPORT AND ACCOUNTS  
YEAR ENDED 30TH JUNE 2025**

**CHARITY REGISTRATION NO: 1187403**

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
FINANCIAL STATEMENTS  
YEAR ENDED 30TH JUNE 2025**

<b>CONTENTS</b>	<b>PAGE</b>
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  
KNOWING, SHOWING, SHARING CHRIST  
LEGAL AND ADMINISTRATIVE INFORMATION  
YEAR ENDED 30TH JUNE 2025**

CHARITY REGISTRATION NUMBER: 1187403

REGISTERED OFFICE: Slade Lane  
Longsight  
Manchester  
M13 0GL

TRUSTEES: Marion Newell  
Cynthia Bourne  
Evonne Williams  
Kevin Williams  
Nigel Williams  
Valerie Campbell  
Janet Newell  
Paulette D Phiri  
Jaime Ward  
Nicolas Williams

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

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
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 30 June 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SCORP) '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 16 January 2020. It is managed by a board of trustee and assisted by a Pastor, who is the Minister in Charge. The Church remains affiliated to the British Conference of the Church of God (Seventh Day) by agreement. Since the Charity's Report of the Trustees of 30 June 2024, there have been no changes in elected Trustees.

### **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 Longsight and the surrounding areas.
- 2) Coordinating the work of the Church in preaching the gospel; teaching , showing and sharing 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 Lonsigt 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**

Our Sabbath services remain the same, a day's worship consisting of Sabbath study, a family worship session, followed by a fellowship lunch. It remains that all age groups from 3 years to adults are able to benefit from the classes and services provided. We continue to air our adult classes and family worship via ZOOM so our elderly members, those who are ill or unable to physically attend, and any additional visitors are able to join us.

#### **Other services**

Our Sunday fast service held the first Sunday of every month is now fully back on track being held in the sanctuary.

Wednesday evening Bible study and Friday evening prayer service continues to be held on line with attendance on the up.

The online noon prayer offered by our Prayer Ministry is still popular with attendees joining us from the Caribbean, America and parts of Africa. It continues to be a favourite for those living locally who are unable to join us on a regular basis in the sanctuary.

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
REPORT OF THE TRUSTEES  
YEAR ENDED 30TH JUNE 2025**

**Women's Ministry and Men's Ministries**

The Women's Ministries (WM) still have their monthly meeting every third Monday of the month and their fast service every third Sunday of the month. This year the WM has hosted several online ventures – seminars on medical topics, and even an online concert. This alongside supporting mainstream services and nearby norther Women's Ministries in Leeds and Sheffield.

This year the WM were able to host a national event celebrating 25 years of the department. The theme was "As For Me and My House: An Excellent Spirit." There were guest speakers and activities delving into various aspects of family life, culminating in a grand ball at the close of the conference. This year specifically, the invitation was also extended to men, thanking them for being the support behind the WM and so the theme could be explored from both a female and male perspective. There was in the region of 350 in attendance.

The WM continues to collaborate with local charities and to answer where possible, to international appeals, especially through the British Conference of the Church of God (Seventh Day) connections with other international conference.

**Men's Ministry**

The Men's Ministries Department continues to offer an environment where frank and open discussions can take place through Bible study and general topics of the day. This year the meetings have not been as consistent, however the MM did collaborate with the WM to deliver an excellent conference as mentioned above.

The members of the MM also attended the Men's Conference in Poland being hosted by the Polish branch of the Men's Fellowship of the Church of God (Seventh Day). A few members of the local MM were involved in facilitating Seminars and delivering presentations.

The MM remains open to members of the Church and the community, and currently its membership includes men from across Manchester in the M16, M13, M11 and as far as Bolton to the north and Stockport to the south.

**Youth Department (Faithful Youth Challengers - FYC)**

In August 2024 our youth were able to attend Summer Camp Retreat this time held in Devon.

Approximately 40 young people had the opportunity to experience outdoor and indoor sport, worship In December 24 the FYC hosted their end of year ball at Park Hall in Wolverhampton. Young people from across Manchester met up with young people from as far north as Sheffield and as far south as London, reconnecting after their summer at Camp.

In April 24 the FYC had their usual youth conference this year held at Milton Hill House in Oxfordshire.

Members of the FYC also attended the 25th Anniversary conference of the WM department, supporting them with music, singing and getting involved in the seminars and presentations.

The Charity's Youth Department makes every effort to supports other groups across the country, both within the British Conference of the Church of God (Seventh Day) and other youth groups, by attending and organising events such as concerts, youth and sport days.

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
REPORT OF THE TRUSTEES  
YEAR ENDED 30TH JUNE 2025**

**Children Department**

Our children department now has a co-ordinator. She has the responsibility of organising all the department's activities. The children follow a study programme and have fun days out. The children were able to attend a children's day event in October 2024, hosted by the British Conference of the Church of God (Seventh Day). The children had the opportunity to display their talents and enjoy some fun time and tasty food.

**Community Outreach Activities Luncheon Club**

The Charity continues to deliver outreach through various activities.

**Food Bank**

The food bank continues its mission to provide food items to struggling families. We have supported by Manchester City Council and have been able to purchase new shelving and a freezer.

**Baby Bank**

The baby bank continues to be a valuable service to families with babies and toddlers. The number of users is still increasing which shows the service is still valuable in the M13, area. We have successfully managed to secure funds from Manchester City Council which enables us to continue to maintain stock. This has increased, indicating the necessity of this service. Alongside donations of clothing and other items from charity members and members of the community, we have received

**Pastoral Care**

Our Pastoral Care Team in conjunction with the Men's Ministries and Women's Ministries have been maintaining connection with the elderly and the sick and vulnerable via visits and phone calls, ensuring assistance is provided where needed. As part of their pastoral care duties, they also ensure that birthdays, anniversaries and other special events are celebrated with flowers, cards etc.

**PERFORMANCE DURING THE YEAR**

The Charity's total income for the year under review was £124,233 (2024: £100,319); what total expenditure in the year was £123,925 (2024: £126,722). Net surplus for the year was £308 (2024: (£26,403) and the total unrestricted reserves at the end of the financial year was £20,526 (2024: £3,878). Restricted funds were £1,488,749 (2024: £1,505,967) at the end of the year. 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  
KNOWING, SHOWING, SHARING CHRIST  
REPORT OF THE TRUSTEES  
YEAR ENDED 30TH JUNE 2025**

**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:**



Treasurer : 13/04/2026

**REPORT OF THE INDEPENDENT EXAMINER  
KNOWING, SHOWING, SHARING CHRIST  
CHURCH OF GOD SEVENTH DAY  
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 draw 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  
KNOWING, SHOWING, SHARING CHRIST  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 30TH JUNE 2025**

<b>INCOMING RESOURCES</b>	<b>Notes</b>	<b>Unrestricted 2025</b>	<b>Unrestricted 2024</b>
<i>Incoming resources from generated funds</i>			
Donations and Other Income	2	<u>124,233</u>	<u>100,319</u>
<b>RESOURCES EXPENDED</b>			
Charitable Activities	3	52,567	53,568
Support Costs	4	69,738	71,714
Governance Costs	5	<u>1,620</u>	<u>1,440</u>
<b>TOTAL RESOURCES EXPENDED</b>		<b><u>123,925</u></b>	<b><u>126,722</u></b>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		<b>£308</b>	<b>(£26,403)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total Funds Brought Forward</b>		<u>1,508,967</u>	<u>1,535,370</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>£1,509,275</u></b>	<b><u>£1,508,967</u></b>

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  
KNOWING, SHOWING, SHARING CHRIST  
STATEMENT OF FINANCIAL POSITION  
YEAR ENDED 30TH JUNE 2025**

	<u>Notes</u>	<u>Unrestricted Funds 2025</u>	<u>Unrestricted Funds 2024</u>
<b>TANGIBLE ASSETS</b>			
Freehold Property	6	1,449,737	1,480,583
Office Equipment		<u>551</u>	<u>931</u>
		<u>1,450,288</u>	<u>1,481,514</u>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		57,807	23,773
Loans to members		<u>2,800</u>	<u>5,120</u>
		<u>60,607</u>	<u>28,893</u>
<b>CREDITORS: within one year</b>	8	<u>(1,620)</u>	<u>(1,440)</u>
<b>Net Current Assets</b>		<u>£58,987</u>	<u>£27,453</u>
		<u>£1,509,275</u>	<u>£1,508,967</u>
<b>TOTAL ASSETS LESS LIABILITIES</b>			
<b>FUNDS:</b>			
Unrestricted Funds	10	<u>20,526</u>	<u>3,878</u>
Restricted Funds	10	<u>£1,488,749</u>	<u>£1,505,089</u>
		<u>£1,509,275</u>	<u>£1,508,967</u>

The financial statements were approved by the Board of Trustees on ...13/04/2026..... and signed on its behalf by:



**Treasurer**

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

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
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.

Freehold Property	2% on cost
Furniture and musical equipment	25% 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  
KNOWING, SHOWING, SHARING CHRIST  
NOTES TO THE ACCOUNTS  
YEAR ENDED 30TH JUNE 2025**

<b>2. VOLUNTARY INCOME</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
Donations and other income	<b><u>£124,233</u></b>	<b><u>£100,319</u></b>
<b>3. CHARITABLE EXPENDITURE</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
Bag of love project	6,120	4,423
Baby Bank	7,225	4,370
Convention expenses	-	7,325
Honorarium	1,100	1,160
Hospitality	6,398	6,132
Ministry expenses	1,300	800
Pastoral allowance	8,100	7,200
Books and quarterlies	1,131	1,124
Contribution to conference	15,137	11,341
Welfare and donations	<u>6,056</u>	<u>9,693</u>
	<b><u>£52,567</u></b>	<b><u>£53,568</u></b>
<b>4. SUPPORT COST</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
Bank charges	-	114
Cleaning	2,923	109
Print, postage, stationery and office cost	1,380	1,648
Travel expenses	2,019	3,769
Telephone, software and internet	2,783	2,742
Repairs and maintenance	12,430	14,386
Depreciation	31,236	34,946
Insurance	1,913	2,798
Legal expenses	3,100	3,000
Rates	622	665
Light and heat	8,067	7,537
Professional fees	<u>3,265</u>	-
<b>Governance cost</b>	<b><u>£69,738</u></b>	<b><u>£71,714</u></b>
<b>5. GOVERNANCE COST</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
Accountancy and Examiners	<b><u>£1,620</u></b>	<b><u>£1,440</u></b>

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
NOTES TO THE ACCOUNTS  
YEAR ENDED 30TH JUNE 2025**

<b>6. FIXED ASSETS COST</b>	<u>Freehold Property</u>	<u>Furniture and Fixtures</u>	<u>Total</u>
At 1st July 20234	1,542,275	16,302	1,558,577
Additions	-	-	-
As at 30th June 2025	<u>1,542,275</u>	<u>16,302</u>	<u>1,558,577</u>
 <b>DEPRECIATION</b>			
Opening Balance	61,692	15,371	77,063
Charge for the year	<u>30,846</u>	<u>380</u>	<u>31,226</u>
	<u>92,538</u>	<u>15,751</u>	<u>108,289</u>
 <b>NET BOOK VALUE</b>			
As at 30th June 2025	<u>£1,449,737</u>	<u>£551</u>	<u>£1,450,288</u>
As at 30th June 2024	<u>£1,480,583</u>	<u>£931</u>	<u>£1,481,514</u>

**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>2025</u>	<u>2024</u>
Other Creditors	<u>£1,620</u>	<u>£1,440</u>

**10. MOVEMENTS IN FUNDS**

	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
<b>Unrestricted Funds</b>			
General Fund	£119,272	£102,624	£16,648
Restricted Fund	<u>£4,961</u>	<u>£21,301</u>	<u>(£16,340)</u>
	<u>£124,233</u>	<u>£123,925</u>	<u>£308</u>
 <b>Analysis of Funds</b>		<u>Movement in funds</u>	
General fund for the year	<u>1.07.2024</u> 3,878	16,648	<u>30.06.2025</u> 20,526
Freehold property - Restricted Funds	<u>1,505,089</u>	<u>(16,340)</u>	<u>1,488,749</u>
			-
<b>Total funds</b>	<u>1,508,967</u>	<u>£308</u>	<u>1,509,275</u>

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
INCOME AND EXPENDITURE  
YEAR ENDED 30TH JUNE 2025**

<b>Incoming Resources:</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>Voluntary income:</b>		
Tithes and Offerings	69,955	63,364
Gift aid	14,174	13,429
Donations	850	3,586
Venue Hire	19,154	12,643
Grant Income	20,000	-
Other income	<u>100</u>	<u>7,297</u>
<b>Total incoming resources</b>	<b><u>£124,233</u></b>	<b><u>£100,319</u></b>
 <b>RESOURCES EXPENDED:</b>		
<b>Charitable Expenditures</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
Bag of love project	6,120	4,423
Baby Bank	7,225	4,370
Convention expenses	-	7,325
Honorarium	1,100	1,160
Hospitality	6,398	6,132
Ministry expenses	1,300	800
Pastoral allowance	8,100	7,200
Books and quarterlies	1,131	1,124
Contribution to conference	15,137	11,341
Welfare and donations	<u>6,056</u>	<u>9,693</u>
	<b><u>£52,567</u></b>	<b><u>£53,568</u></b>
 <b>SUPPORT COST</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
Bank charges	-	114
Cleaning	2,923	109
Print, postage, stationery and office cost	1,380	1,648
Travel expenses	2,019	3,769
Telephone, software and internet	2,783	2,742
Repairs and maintenance	12,430	14,386
Depreciation	31,236	34,946
Insurance	1,913	2,798
Legal expenses	3,100	3,000
Rates	622	665
Light and heat	8,067	7,537
Professional fees	<u>3,265</u>	-
<b>Governance cost</b>	<b><u>£69,738</u></b>	<b><u>£71,714</u></b>
Accountancy and Examiners		
	<b><u>£1,620</u></b>	<b><u>£1,440</u></b>
<b>Total resources expended</b>	<b><u>£123,925</u></b>	<b><u>£126,722</u></b>
 <b>Net expenditure</b>	<b><u>£308</u></b>	<b><u>(£26,403)</u></b>

---

# Accounts

---

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
TRUSTEES' REPORT AND ACCOUNTS  
YEAR ENDED 30TH JUNE 2024**

**CHARITY REGISTRATION NO: 1187403**

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
FINANCIAL STATEMENTS  
YEAR ENDED 30TH JUNE 2024**

<b>CONTENTS</b>	<b>PAGE</b>
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  
KNOWING, SHOWING, SHARING CHRIST  
LEGAL AND ADMINISTRATIVE INFORMATION  
YEAR ENDED 30TH JUNE 2024**

CHARITY REGISTRATION NUMBER: 1187403

REGISTERED OFFICE: Slade Lane  
Longsight  
Manchester  
M13 0GL

TRUSTEES: Marion Newell  
Cynthia Bourne  
Evonne Williams  
Kevin Williams  
Nigel Williams  
Valerie Campbell  
Janet Newell  
Paulette D Phiri  
Jaime Ward  
Nicolas Williams

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

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
REPORT OF THE TRUSTEES  
YEAR ENDED 30TH JUNE 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SCORP) '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 16 January 2020. It is managed by a board of trustee and assisted by a Pastor, who is the Minister in Charge. The Church remains affiliated to the British Conference of the Church of God (Seventh Day) by agreement. It should be noted that there has been changes to the Trustees. Sister Mercella Williams and Deacon Ronald Williams passed away in November 2021 and December 2021 respectively and Sister Shirley Evans has resigned August 2021.

### **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 Longsight and the surrounding areas.
- 2) Coordinating the work of the Church in preaching the gospel; teaching , showing and sharing 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 Lonsigt 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**

Our Sabbath services have now been fully reestablished since coming back into the building after COVID-19. All age groups from 3 years to adults are able to benefit from the classes and services provided. We continue to air our adult classes and family worship via ZOOM so our elderly members, those who are ill and guests are to join us.

#### **Other services**

First Sunday fast service continues on line as well as in the building. Bible study evening service and prayer service has continued on line. We have also maintained our daily online noon prayer, which continues to enjoy visitors from the Caribbean, America and Europe as well as allowing our local brethren, especially those unable to attend services in the building, to connect, catch up with one another, as well as worship together.

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
REPORT OF THE TRUSTEES  
YEAR ENDED 30TH JUNE 2024**

**Women's Ministry and Men's Ministries**

The Women's Ministries (WM) continues to meet the third Monday of the month, meeting for topical discussions, planning events and tea/coffee and biscuits/cakes sessions. Throughout this year the department has been more integrated into the weekly church services. In this year the WM has able to host a northern regional event addressing topics of faith and matters surrounding aging well. As well as attendees from the very local area we had attendees from Leeds, Sheffield, Huddersfield, Stoke on Trent and as far as from London.

Also, in this year the WM were able to host a national event with guest speakers addressing topics on 'ostracism' in its various guises. This was well attended with approximately 300 in attendance.

Although we have lost a few members due to age, sickness and death, the department does continue to grow with members from across Manchester, and the department continues to offer home visits for worship and fellowship enabling those who are restricted due to ill-health to feel included.

In terms of outreach, the WM have been involved in providing care and assistance to mature members of the church and local community - shopping, ironing, cooking, cleaning and general household assistance where needed, also celebrating birthdays with flowers and cards to the isolated and lonely, helping others in crisis, for example at the loss of loved ones.

The WM continues to collaborate with local charities and to answer where possible, to international appeals, especially through the British Conference of the Church of God (Seventh Day) connections with other international conference.

**Men's Ministry**

The Men's Ministries Department continues to offer an environment where frank and open discussions can take place through Bible study and general topics of the day. Throughout this year the department has had regular meetings but has had to cut back their meetings to once per month. The meetings include Bible study, games nights and other social events.

This year the department was only able to organise a couple of country walks for the family, one around Turton and Entwistle reservoir in Bolton and another along the Tulken Trail in Clitheroe.

In May 24 half of the department were able to attend a Men's Ministries event in Poland, where they were able to meet up with more Charities offering similar activities for men. This was the first conference of this type and so they were surprised at the success and attendance of similar groups from all over Europe. It is the department's intention to organise another delegation to attend in May 25.

The Men's Ministries is open to members of the Church and the community, and currently its membership includes men from across Manchester in the M16, M13, M11 and as far as Bolton to the north and Stockport to the south.

**Youth Department (Faithful Youth Challengers - FYC)**

The Youth Department offers meetings on a fortnightly basis, and follows a schedule set at the beginning of the year running January to December. The meetings include Bible study and devotional sessions, social activities such as bowling, eating out, and indoor and outdoor games sessions. Sessions also include community outreach and volunteering, for example playing a huge role in helping with the new baby bank and the food bank.

In August 2023 our youth were able to attend Summer Camp Retreat in Carlton Lodge in north Yorkshire, facilitated by the British Conference of the Church of God (Seventh Day). It was really special for them to be able to meet again in this way and celebrate and have fun. All the young people who wished to attend were able to, supported by the Youth Department fundraising efforts and the Charity treasury.

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
REPORT OF THE TRUSTEES  
YEAR ENDED 30TH JUNE 2024**

In November 2023 the Youth Department held a Youth Day, which gave them the opportunity to showcase their talents and raise funds to support other upcoming activities.

In December 2023 the department hosted its end of year ball. This was well attended by a cross-section of ages, and they were able to raise further funds to support the costs for next year's CAMP.

This year finds the department celebrating the 25th anniversary of CAMP and the choir which is formed for all those who attend CAMP. So, in March 24 they threw an OSCAR style evening with glam and glitter.

The Youth Department were once again able to host a youth conference in March of this year. As usual the youth conference offered time for the young people to meet with each other, socialise, eat together, have discussion/debates on up to the minute topics – this year's being 'The Family,' show their skills and talents in music, poetry, dance and public speaking.

**Community Outreach Activities Luncheon Club**

The Charity continues to deliver outreach through various activities.

**Food Bank**

The food bank continues to operate. With more people feeling the economic pressure there has been a noticeable increase in the numbers attending. We continue to join forces with Manchester Food Partnership which.

**Baby Bank**

Since establishing the baby bank last year, it continues to be a valuable service, serving as place to subsidise their necessary items and have a chat and a cup of tea. The number of users has increased, indicating the necessity of this service. We have received further funds from Manchester City Council which enable us to maintain stock.

**Pastoral Care**

Our Pastoral Care Team in conjunction with the Men's Ministries and Women's Ministries have been maintaining connection with the elderly and the sick and vulnerable via visits and phone calls, ensuring assistance is provided where needed. As part of their pastoral care duties they also ensure that birthdays, anniversaries and other special events are celebrated with flowers, cards etc.

**PERFORMANCE DURING THE YEAR**

The Charity's total income for the year under review was £100,319 (2023: £117,495): what total expenditure in the year was £126,722 (2023: £166,760). Net deficit for the year was (£26,403) (2023: £49,265) and the total unrestricted reserves at the end of the financial was £3,878 (2023: £13,941). Restricted funds was £1,505,089 (2023: £1,521,429) at the end of the year. 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  
KNOWING, SHOWING, SHARING CHRIST  
REPORT OF THE TRUSTEES  
YEAR ENDED 30TH JUNE 2024**

**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

***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: 28/12/24**

**REPORT OF THE INDEPENDENT EXAMINER  
KNOWING, SHOWING, SHARING CHRIST  
CHURCH OF GOD SEVENTH DAY  
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 draw 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:.....15/01/25.....

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 30TH JUNE 2024**

<b>INCOMING RESOURCES</b>	<b>Notes</b>	<b>Unrestricted 2024</b>	<b>Unrestricted 2023</b>
<i>Incoming resources from generated funds</i>			
Donations and Other Income	2	<u>100,319</u>	<u>117,495</u>
 <b>RESOURCES EXPENDED</b>			
Charitable Activities	3	53,568	41,076
Support Costs	4	71,714	124,244
Governance Costs	5	<u>1,440</u>	<u>1,440</u>
<b>TOTAL RESOURCES EXPENDED</b>		<b><u>126,722</u></b>	<b><u>166,760</u></b>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		<b>(£26,403)</b>	<b>(£49,265)</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total Funds Brought Forward</b>		<u>1,535,370</u>	<u>1,584,635</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>£1,508,967</u></b>	<b><u>£1,535,370</u></b>

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  
KNOWING, SHOWING, SHARING CHRIST  
STATEMENT OF FINANCIAL POSITION  
YEAR ENDED 30TH JUNE 2024**

	<u>Notes</u>	<u>Unrestricted Funds 2024</u>	<u>Unrestricted Funds 2023</u>
<b>TANGIBLE ASSETS</b>			
Freehold Property	6	1,480,583	1,511,429
Office Equipment		<u>931</u>	<u>3,472</u>
		<b><u>1,481,514</u></b>	<b><u>1,514,901</u></b>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		23,773	18,785
Loans to members		<u>5,120</u>	<u>3,124</u>
		<b><u>28,893</u></b>	<b><u>21,909</u></b>
<b>CREDITORS: within one year</b>	8	<b><u>(1,440)</u></b>	<b><u>(1,440)</u></b>
<b>Net Current Assets</b>		<b><u>£27,453</u></b>	<b><u>£20,469</u></b>
		<b><u>£1,508,967</u></b>	<b><u>£1,535,370</u></b>
<b>TOTAL ASSETS LESS LIABILITIES</b>			
<b>FUNDS:</b>		<b><u>2024</u></b>	<b><u>2023</u></b>
Unrestricted Funds	10	3,878	13,941
Restricted Funds	10	<b><u>£1,505,089</u></b>	<b><u>£1,521,429</u></b>
		<b><u>£1,508,967</u></b>	<b><u>£1,535,370</u></b>

The financial statements were approved by the Board of Trustees on .....28/12/24..... and signed on its behalf by:



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

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
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.

Freehold Property	2% on cost
Furniture and musical equipment	25% 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  
KNOWING, SHOWING, SHARING CHRIST  
NOTES TO THE ACCOUNTS  
YEAR ENDED 30TH JUNE 2024**

<b>2. VOLUNTARY INCOME</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
Donations and other income	<b><u>£100,319</u></b>	<b><u>£117,495</u></b>
<b>3. CHARITABLE EXPENDITURE</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
Bag of love project	4,423	1,491
Baby Bank	4,370	-
Convention expenses	7,325	-
Honorarium	1,160	104
Hospitality	6,132	7,376
Ministry expenses	800	306
Pastoral allowance	7,200	7,200
Books and quarterlies	1,124	2,523
Contribution to conference	11,341	14,966
Welfare and donations	<u>9,693</u>	<u>7,110</u>
	<b><u>£53,568</u></b>	<b><u>£41,076</u></b>
<b>4. SUPPORT COST</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
Bank charges	114	-
Cleaning	109	19
General expenses	-	489
Print, postage, stationery and office cost	1,648	842
Motor expenses	-	661
Travel expenses	3,769	787
Telephone, software and internet	2,742	2,344
Repairs and maintenance	14,386	71,053
Depreciation	34,946	34,532
Insurance	2,798	2,001
Legal expenses	3,000	4,270
Rates	665	588
Light and heat	7,537	3,812
Subscriptions	-	1,116
Venue Hire	-	<u>1,730</u>
<b>Governance cost</b>	<b><u>£71,714</u></b>	<b><u>£124,244</u></b>
<b>5. GOVERNANCE COST</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
Accountancy and Examiners	<b><u>£1,440</u></b>	<b><u>£1,440</u></b>

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
NOTES TO THE ACCOUNTS  
YEAR ENDED 30TH JUNE 2024**

<b>6. FIXED ASSETS COST</b>	<u>Freehold Property</u>	<u>Furniture and Fixtures</u>	<u>Total</u>
At 1st July 2023	1,542,275	14,743	1,557,018
Additions	-	<u>1,559</u>	<u>1,559</u>
As at 30th June 2024	<u>1,542,275</u>	<u>16,302</u>	<u>1,558,577</u>
 <b>DEPRECIATION</b>			
Opening Balance	30,846	11,271	42,117
Charge for the year	<u>30,846</u>	<u>4,100</u>	<u>34,946</u>
	<u>61,692</u>	<u>15,371</u>	<u>77,063</u>
 <b>NET BOOK VALUE</b>			
As at 30th June 2024	<u>£1,480,583</u>	<u>£931</u>	<u>£1,481,514</u>
As at 30th June 2023	<u>£1,511,429</u>	<u>£3,472</u>	<u>£1,514,901</u>

Freehold property was revalued towards the end of the financial year 2022. Depreciation is now being charged at 2% on a straight line basis.

Revaluation was based on insurer's valuation and independent estate agents valuation

**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.

<b>9. CREDITORS : within one year</b>	<u>2024</u>	<u>2023</u>
Other Creditors	<u>£1,440</u>	<u>£1,440</u>

**10. MOVEMENTS IN FUNDS**

	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
<b>Unrestricted Funds</b>			
General Fund	£95,358	£105,421	(£10,063)
Restricted Fund	<u>£4,961</u>	<u>£21,301</u>	<u>(£16,340)</u>
	<u>£100,319</u>	<u>£126,722</u>	<u>(£26,403)</u>
 <b>Analysis of Funds</b>			
	<u>1.07.2023</u>	<u>Movement in funds</u>	<u>30.06.2024</u>
General fund for the year	13,941	(10,063)	3,878
Freehold property - Restricted Funds	<u>1,521,429</u>	<u>(16,340)</u>	<u>1,505,089</u>
			-
<b>Total funds</b>	<u>1,535,370</u>	<u>(£26,403)</u>	<u>1,508,967</u>

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
INCOME AND EXPENDITURE  
YEAR ENDED 30TH JUNE 2024**

<b>Incoming Resources:</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
<b>Voluntary income:</b>		
Tithes and Offerings	63,364	89,650
Gift aid	13,429	13,845
Donations	3,586	-
Venue Hire	12,643	-
Building Funds	-	10,000
Other income	<u>7,297</u>	<u>4,000</u>
 Total incoming resources	 <b><u>£100,319</u></b>	 <b><u>£117,495</u></b>
 <b>RESOURCES EXPENDED:</b>		
<b>Charitable Expenditures</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
Bag of love project	4,423	1,491
Baby Bank	4,370	-
Convention expenses	7,325	-
Honorarium	1,160	104
Hospitality	6,132	7,376
Ministry expenses	800	306
Pastoral allowance	7,200	7,200
Books and quarterlies	1,124	2,523
Contribution to conference	11,341	14,966
Welfare and donations	<u>9,693</u>	<u>7,110</u>
	 <b><u>£53,568</u></b>	 <b><u>£41,076</u></b>
 <b>SUPPORT COST</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
Bank charges	114	-
Cleaning	109	19
General expenses	-	489
Print, postage, stationery and office cost	1,648	842
Motor expenses	-	661
Travel expenses	3,769	787
Telephone, software and internet	2,742	2,344
Repairs and maintenance	14,386	71,053
Depreciation	34,946	34,532
Insurance	2,798	2,001
Legal expenses	3,000	4,270
Rates	665	588
Light and heat	7,537	3,812
Subscriptions	-	1,116
Venue Hire	-	<u>1,730</u>
 <b>Governance cost</b>	 <b><u>£71,714</u></b>	 <b><u>£124,244</u></b>
Accountancy and Examiners	 <b><u>£1,440</u></b>	 <b><u>£1,440</u></b>
 <b>Total resources expended</b>	 <b><u>£126,722</u></b>	 <b><u>£166,760</u></b>
 <b>Net expenditure</b>	 <b><u>(£26,403)</u></b>	 <b><u>(£49,265)</u></b>

---

# Accounts

---

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
TRUSTEES' REPORT AND ACCOUNTS  
YEAR ENDED 30TH JUNE 2023**

**CHARITY REGISTRATION NO: 1187403**

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
FINANCIAL STATEMENTS  
YEAR ENDED 30TH JUNE 2023**

<b>CONTENTS</b>	<b>PAGE</b>
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  
KNOWING, SHOWING, SHARING CHRIST  
LEGAL AND ADMINISTRATIVE INFORMATION  
YEAR ENDED 30TH JUNE 2023**

CHARITY REGISTRATION NUMBER: 1187403

REGISTERED OFFICE: Slade Lane  
Longsight  
Manchester  
M13 0GL

TRUSTEES: Marion Newell  
Cynthia Bourne  
Evonne Williams  
Kevin Williams  
Nigel Williams  
Valerie Campbell  
Janet Newell  
Paulette D Phiri  
Jaime Ward  
Nicolas Williams

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

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
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 30 June 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SCORP) '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 16 January 2020. It is managed by a board of trustee and assisted by a Pastor, who is the Minister in Charge. The Church remains affiliated to the British Conference of the Church of God (Seventh Day) by agreement. It should be noted that there has been changes to the Trustees. Sister Mercella Williams and Deacon Ronald Williams passed away in November 2021 and December 2021 respectively and Sister Shirley Evans has resigned August 2021.

### **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 Longsight and the surrounding areas.
- 2) Coordinating the work of the Church in preaching the gospel; teaching , showing and sharing 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 Lonsigt 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**

Our Sabbath services have now been fully reestablished since coming back into the building after COVID-19. All age groups from 3 years to adults are able to benefit from the classes and services provided. We continue to air our adult classes and family worship via ZOOM so our elderly members, those who are ill and guests are to join us.

#### **Other services**

First Sunday fast service continues on line as well as in the building. Bible study evening service and prayer service has continued on line. We have also maintained our daily online noon prayer, which continues to enjoy visitors from the Caribbean, America and Europe as well as allowing our local brethren, especially those unable to attend services in the building, to connect, catch up with one another, as well as worship together.

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
REPORT OF THE TRUSTEES  
YEAR ENDED 30TH JUNE 2023**

### **Women's Ministry and Men's Ministries**

The Women's Ministries (WM) continues to meet the third Monday of the month, meeting for topical discussions, planning events and tea/coffee and biscuits/cakes sessions. Throughout this year the department has been more integrated into the weekly church services. The group has managed to venture further distances now that confidence to travel has returned. The WM arranged attendance to several events – Birmingham, Sheffield and others. The WM has also increased in number with women officially registering their membership. Women across Manchester benefit from the regular meetings and home visits – M16, M13, M19 and M20, with the age range also broaden from mid 30s into late 80s, indicating the inclusivity of what the department is offering from discussion points to activities.

In terms of outreach, the WM have been involved in providing care and assistance to mature members of the church and local community- shopping, ironing, cooking, cleaning and general household assistance where needed, also celebrating birthdays with flowers and cards to the isolated and lonely, helping others in crisis, for example at the loss of loved ones.

The WM continues to collaborate with local charities and to answer where possible, to international appeals where possible, especially through the British Conference of the Church of God (Seventh Day) connections with other international conference.

### **Men's Ministry**

The Men's Ministries Department continues to offer an environment where frank and open discussions can take place through Bible study and general topics of the day. Throughout this year the department has had regular meetings, increasing their meetings from once per month to fortnightly. The meetings include Bible study, games nights and other social nights including football nights when major games are on. Through these meetings there is evidence of stronger bonds being formed.

The department has also hosted country walks for the family, visiting places such as Lyme Park in Derbyshire, Upper Mill to Diggle in Tameside and Upper Mill to Greenfield, supporting the idea of strengthen family relationships through social activity and encouraging inter family networking for social and practical support, especially in difficult times.

The Men's Ministries is open to members of the Church and the community, and currently its membership includes men from across Manchester in the M16, M13, M11 and as far as Bolton to the north and Stockport to the south.

### **Youth Department (Faithful Youth Challengers - FYC)**

The Youth Department offers meetings on a fortnightly basis, and follows a schedule set at the beginning of the year running January to December. The meetings include Bible study and devotional sessions, social activities such as bowling, eating out, and indoor and outdoor games. In August 2022 our youth were able to attend the Summer Camp Retreat facilitated by the British Conference of the Church of God (Seventh Day), something which had done annually up until the shut down in light of COVID-19. It was really special for them to be able to meet again in this way and celebrate and have fun. All the young people who wished to attend were able to, supported by the Youth Department and the church treasury.

In November 2022 the Youth Department held a Youth Day, which gave them the opportunity to showcase their talents and raise funds to support other upcoming activities.

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
REPORT OF THE TRUSTEES  
YEAR ENDED 30TH JUNE 2023**

In December 2022 were able to attend the national Faithful Youth Challengers Anniversary Ball. The FYC has been running since 1968 and has had an anniversary celebration every year. So, it was really special to be able after a couple of years' break to be able to celebrate once again. The Youth Department were once again able to host a youth conference in April of this year. This was a national event to which young people from across the UK (London, Birmingham, Sheffield to name a few) attended. Youth conference offers time for the young people to meet with each other, socialise, eat together, have discussion/debates on up to the minute topics, show their skills and talents in music, poetry, dance and public speaking. It is also prime time to be encouraged through sharing the Word of God and test their knowledge in competitions.

Our Youth Department makes every effort to supports other groups across the country, both within the British Conference of the Church of God (Seventh Day) and other youth groups, attending events such as concerts, youth days and sport.

**Community Outreach Activities Luncheon Club**

The Charity continues to deliver outreach through various activities:-

**Food Bank**

The food bank continues to operate. With more people feeling the economic pressure there has been a noticeable increase in the numbers attending. We have now joined forces with our Manchester Food Partnership which has enable us to increase the items available in our food

**Baby Bank**

In recognition of the need, we have now also started a baby bank. This is in its infancy but numbers are growing as more people become aware. The baby bank was launched with the assistance of Manchester City Council and has received donations through various channels.

**Pastoral Care**

Our Pastoral Care Team in conjunction with the Men's Ministries and Women's Ministries have been maintaining connection with the elderly and the sick and vulnerable via visits and phone calls, ensuring assistance is provided where needed. As part of their pastoral care duties they also ensure that birthdays, anniversaries and other special events are celebrated with flowers, cards

**PERFORMANCE DURING THE YEAR**

The Charity's total income for the year under review was £177,495 (2022: £73,762): what total expenditure in the year was £166,760 (2022: £64,599). Net deficit for the year was (£49,265) (2022: £9,163) and the total unrestricted reserves a the end of the financial was £13,941 (2022: £42,360). Restricted funds was £1,521,429 (2022: £1,542,275) at the end of the year. 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  
KNOWING, SHOWING, SHARING CHRIST  
REPORT OF THE TRUSTEES  
YEAR ENDED 30TH JUNE 2023**

**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

- 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

**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:**

*C. R. O.* (Chair)  
Date: 10.10.22  
TREASURER

**REPORT OF THE INDEPENDENT EXAMINER  
KNOWING, SHOWING, SHARING CHRIST  
CHURCH OF GOD SEVENTH DAY  
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 draw 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:..11/10/22.....

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 30TH JUNE 2023**

<b>INCOMING RESOURCES</b>	<b>Notes</b>	<b>Unrestricted 2023</b>	<b>Unrestricted 2022</b>
<i>Incoming resources from generated funds</i>			
Donations and Other Income	2	<u>117,495</u>	<u>73,762</u>
<b>RESOURCES EXPENDED</b>			
Charitable Activities	3	41,076	30,340
Support Costs	4	124,244	32,819
Governance Costs	5	<u>1,440</u>	<u>1,440</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>166,760</u>	<u>64,599</u>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		<b>(£49,265)</b>	<b>£9,163</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total Funds Brought Forward</b>		<u>1,584,635</u>	<u>1,575,472</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>£1,535,370</b></u>	<u><b>£1,584,635</b></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  
KNOWING, SHOWING, SHARING CHRIST  
STATEMENT OF FINANCIAL POSITION  
YEAR ENDED 30TH JUNE 2023**

	<u>Notes</u>	Unrestricted Funds <u>2023</u>	Unrestricted Funds <u>2022</u>
<b>TANGIBLE ASSETS</b>			
Freehold Property	6	£1,511,429	£1,542,275
Office Equipment		<u>£3,472</u>	<u>£7,158</u>
		<u>1,514,901</u>	<u>1,549,433</u>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		18,785	35,692
Loans to members		<u>3,124</u>	<u>950</u>
		<u>21,909</u>	<u>36,642</u>
<b>CREDITORS: within one year</b>	8	<u>(1,440)</u>	<u>(1,440)</u>
<b>Net Current Assets</b>		<u>£20,469</u>	<u>£35,202</u>
		<u>£1,535,370</u>	<u>£1,584,635</u>
<b>TOTAL ASSETS LESS LIABILITIES</b>			
<b>FUNDS:</b>			
Unrestricted Funds	10	<u>2023</u> 13,941	<u>2022</u> 42,360
Restricted Funds	10	<u>£1,521,429</u>	<u>£1,542,275</u>
		<u>£1,535,370</u>	<u>£1,584,635</u>

The financial statements were approved by the Board of Trustees on 10/10/22 and signed on its behalf by:

TREASURER

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

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
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.

Freehold Property	2% on cost
Furniture and musical equipment	25% 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  
KNOWING, SHOWING, SHARING CHRIST  
NOTES TO THE ACCOUNTS  
YEAR ENDED 30TH JUNE 2023**

<b>2. VOLUNTARY INCOME</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
Donations and other income	<b><u>£117,495</u></b>	<b><u>£73,762</u></b>
<b>3. CHARITABLE EXPENDITURE</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
Bag of love project	1,491	1,396
Honorarium	104	100
Hospitality	7,376	3,548
Ministry expenses	306	-
Pastoral allowance	7,200	22
Books and quarterlies	2,523	586
Contribution to conference	14,966	17,839
Welfare and donations	7,110	6,849
	<b><u>£41,076</u></b>	<b><u>£30,340</u></b>
<b>4. SUPPORT COST</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
Advertising & Marketing	-	165
Cleaning	19	209
General expenses	489	657
Print, postage, stationery and office cost	842	682
Motor expenses	661	1,228
Travel expenses	787	40
Telephone, software and internet	2,344	1,173
Repairs and maintenance	71053	13432
Depreciation	3686	3473
Insurance	2001	1787
Legal expenses	4270	3600
Rates	588	603
Light and heat	3812	4993
Subscriptions	1116	777
Venue Hire	1730	-
	<b><u>£93,398</u></b>	<b><u>£32,819</u></b>
<b>5. GOVERNANCE COST</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
Accountancy and Examiners	<b><u>£1,440</u></b>	<b><u>£1,440</u></b>

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
NOTES TO THE ACCOUNTS  
YEAR ENDED 30TH JUNE 2023**

<b>6. FIXED ASSETS COST</b>	<b><u>Freehold Property</u></b>	<b><u>Furniture and Fixtures</u></b>	<b><u>Total</u></b>
At 1st July 2022	1,542,275	14,743	1,557,018
Additions	-	<u>0</u>	<u>0</u>
As at 30th June 2023	<u>1,542,275</u>	<u>14,743</u>	<u>1,557,018</u>
 <b>DEPRECIATION</b>			
Opening Balance	-	7,585	<u>7,585</u>
Charge for the year	<u>30,846</u>	<u>3,686</u>	<u>34,532</u>
	<u>30,846</u>	<u>11,271</u>	<u>42,117</u>
 <b>NET BOOK VALUE</b>			
As at 30th June 2023	<u>£1,511,429</u>	<u>£3,472</u>	<u>£1,514,901</u>
As at 30th June 2022	<u>£1,542,275</u>	<u>£7,158</u>	<u>£1,549,433</u>

Freehold property was revalued towards the end of the financial year 2022. Depreciation is now being charged at 2% on a straight line basis.

Revaluation was based on insurer's valuation and independent estate agents valuation

**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.

<b>9. CREDITORS : within one year</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
Other Creditors	<u>£1,440</u>	<u>£1,440</u>

**10. MOVEMENTS IN FUNDS**

	<b><u>Incoming Resources</u></b>	<b><u>Resources Expended</u></b>	<b><u>Movement in Funds</u></b>
<b>Unrestricted Funds</b>			
General Fund	£107,495	£135,914	(£28,419)
Restricted Fund	<u>£10,000</u>	<u>£30,846</u>	<u>(£20,846)</u>
	<u>£117,495</u>	<u>£166,760</u>	<u>(£49,265)</u>
<b>Analysis of Funds</b>	<b><u>1.07.2022</u></b>	<b><u>Movement in funds</u></b>	<b><u>30.06.2023</u></b>
General fund for the year	42,360	(28,419)	13,941
Freehold property - Restricted Funds	<u>1,542,275</u>	(20,846)	<u>1,521,429</u>
			-
<b>Total funds</b>	<b><u>1,584,635</u></b>	<b><u>(£49,265)</u></b>	<b>1,535,370</b>

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
INCOME AND EXPENDITURE  
YEAR ENDED 30TH JUNE 2023**

<b>Incoming Resources:</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
<b>Voluntary income:</b>		
Tithes and Offerings	89,650	39,790
Gift aid	13,845	11,883
Donations	-	13,875
Venue Hire	-	5,393
Building Funds	10,000	-
Other income	<u>4,000</u>	<u>2,821</u>
 Total incoming resources	 <b><u>£117,495</u></b>	 <b><u>£73,762</u></b>
 <b>RESOURCES EXPENDED:</b>		
<b>Charitable Expenditures</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
Bag of love project	1,491	1,396
Honorarium	104	100
Hospitality	7,376	3,548
Ministry expenses	306	-
Pastoral allowance	7,200	22
Books and quarterlies	2,523	586
Contribution to conference	14,966	17,839
Welfare and donations	<u>7,110</u>	<u>6,849</u>
	<b><u>£41,076</u></b>	<b><u>£30,340</u></b>
 <b>SUPPORT COST</b>		
Advertising & Marketing	-	165
Cleaning	19	209
General expenses	489	657
Print, postage, stationery and office cost	842	682
Motor expenses	661	1,228
Travel expenses	787	40
Telephone, software and internet	2,344	1,173
Repairs and maintenance	71053	13432
Depreciation	34532	3473
Insurance	2001	1787
Legal expenses	4270	3600
Rates	588	603
Light and heat	3812	4993
Subscriptions	1116	777
Venue Hire	<u>1730</u>	-
 <b>Governance cost</b>	 <b><u>£124,244</u></b>	 <b><u>£32,819</u></b>
Accountancy and Examiners	 <b><u>£1,440</u></b>	 <b><u>£1,440</u></b>
 <b>Total resources expended</b>	 <b><u>£166,760</u></b>	 <b><u>£64,599</u></b>
 <b>Net expenditure</b>	 <b><u>(£49,265)</u></b>	 <b><u>£9,163</u></b>

---

# Accounts

---

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
TRUSTEES' REPORT AND ACCOUNTS  
YEAR ENDED 30TH JUNE 2022**

**CHARITY REGISTRATION NO: 1187403**

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
FINANCIAL STATEMENTS  
YEAR ENDED 30TH JUNE 2022**

<b>CONTENTS</b>	<b>PAGE</b>
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  
KNOWING, SHOWING, SHARING CHRIST  
LEGAL AND ADMINISTRATIVE INFORMATION  
YEAR ENDED 30TH JUNE 2022**

CHARITY REGISTRATION NUMBER:	1187403
REGISTERED OFFICE:	Slade Lane Longsight Manchester M13 0GL
TRUSTEES:	Marion Newell Cynthia Bourne Evonne Williams Kevin Williams Nigel Williams Valerie Campbell Janet Newell Paulette D Phiri Jaime Ward Nicolas Williams
INDEPENDENT EXAMINER	Allen Robyn and Associates Ltd Chartered Certified Accountants 367 Caledonian Road London N7 9DQ

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
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 30 June 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SCORP) '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 16 January 2020. It is managed by a board of trustee and assisted by a Pastor, who is the Minister in Charge. The Church remains affiliated to the British Conference of the Church of God (Seventh Day) by agreement. It should be noted that there has been changes to the Trustees. Sister Mercella Williams and Deacon Ronald Williams passed away in November 2021 and December 2021 respectively and Sister Shirley Evans has resigned August 2021.

### **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 Lonsight and the surrounding areas.
- 2) Coordinating the work of the Church in preaching the gospel; teaching , showing and sharing 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 Lonsigt 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**

With the COVID-19 lockdown restrictions being lifted, services have now been recommenced in the church building whilst still providing an online service for those unable to attend in person.

Our Sabbath Services in the building include morning study (Sabbath School) for ages 3 years old up to adults, and family worship. This has been especially beneficial to the children and youth, who have been able to meet, learn, play and interact. As stated, the adult study and family worship are made available online simultaneously.

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
REPORT OF THE TRUSTEES  
YEAR ENDED 30TH JUNE 2022**

**Other services**

First Sunday fasting and prayer service has continued each month. This service now takes place at our church venue. Our online daily noon prayer continues with people as far away as the Caribbean, America and Europe benefiting from the opportunity to connect, talk and pray together.

**Women's Ministry and Men's Ministries**

The WM has been meeting third Monday of the month, where they share with each other and plan events. Women across Manchester M16, M13, M19 have benefited from the regular meetings. In terms of church services, they have had the opportunity to host a ladies day to which they had attendees from as far away as Huddersfield, Leeds and Sheffield as well as family members and friends from the local area.

In terms of outreach, WM have been involved in providing care and assistance to mature members of the church and local community – shopping, ironing, cooking, cleaning and general household assistance where needed, also celebrating birthdays with flowers and cards to the isolated and lonely.

The WM have collaborated with local charities to offer services and items locally and abroad for instance Coffee 4 Craig helping Manchester homeless and responding to the St Vincent appeal in conjunction with local Seventh Day Adventist church.

The WM also hosted several social events – a film night, bowling, afternoon tea and presentations addressing skin care and menopause.

**Men's Ministry**

The Men's Ministry is open to members of the church and the community, and currently includes men from across Manchester in the M16, M7, M13, M11 and as far Bolton to the north and Stockport to the south.

Over the past year this department have reinstated their regular Bible study and discussion evenings, gone out for meals, hosted country walks with family and friends and hosted dinners celebrating significant birthdays.

The Men's Ministry also offer companionship to the elderly, helping them meet appointments and visiting them in their homes.

**Youth Department (Faithful Youth Challengers - FYC)**

Recognising that a high percentage of young people have really struggled through the COVID lockdown period, much effort has been made, now that we can use the premises gain, to interact with as many as possible through a variety of activities such as:

- Coming together to study the bible and encourage each other, also focus studying for a competition against other youth groups.
- Open meetings to talk through their various experiences, and 1 on 1 sessions to talk through particular personal problems with youth leaders. The FYC served as a safe space and a family which loved, cared and nurtured each other.
- Getting involved in the church spring to summer clean-up in the local radius around the church.
- Helping leaflet the local community with our Help and Hope campaign offering practical help and assistance to those in need.

**Community Outreach Activities Luncheon Club**

The Church returned to offering nutritious homecooked food on site as well as delivering to the elderly and those still shielding.

**Food Bank**

The food bank project 'Bags of Love' has continued to make bags of essential food items available. In the current climate the numbers of users are increasing. We are now providing baby and toddler clothing plus adult clothing, books and shoes, mostly donated by members of the charity.

**Pastoral Care**

Our Pastoral Care team in conjunction with the Men's Ministry and Women's Ministry have been maintaining connection with the elderly and the sick and vulnerable via visits and phone calls ensuring where help is needed it is provided. They have also ensured that birthdays are celebrated with flowers and card.

**PERFORMANCE DURING THE YEAR**

The Charity's total income for the year under review was £73,762 (2021: £64,487); whilst total expenditure in the year was £64,599 (2021 : £52,140). Net surplus for the year was £9,163 (2021: £12,347) and the total unrestricted reserves at the end of the financial was £42,360 (2021: £33,197). Restricted funds was £1,542,275 at the end of the year. 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  
KNOWING, SHOWING, SHARING CHRIST  
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

**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:**

 (Chair)  
Date: 10.10.22  
TREASURER

**REPORT OF THE INDEPENDENT EXAMINER  
KNOWING, SHOWING, SHARING CHRIST  
CHURCH OF GOD SEVENTH DAY  
YEAR ENDED 30TH JUNE 2022**

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**

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:..11/10/22.....

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 30TH JUNE 2022**

<b>INCOMING RESOURCES</b>	<b>Notes</b>	<b>Unrestricted</b>	<b>Unrestricted</b>
<i>Incoming resources from generated funds</i>		<b>2022</b>	<b>2021</b>
Donations and Other Income	2	<u>73,762</u>	<u>64,487</u>
 <b>RESOURCES EXPENDED</b>			
Charitable Activities	3	30,340	24,175
Support Costs	4	32,819	26,525
Governance Costs	5	<u>1,440</u>	<u>1,440</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>64,599</u>	<u>52,140</u>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		<b>£9,163</b>	<b>£12,347</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total Funds Brought Forward</b>		<u>1,575,472</u>	<u>1,563,125</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>£1,584,635</b></u>	<u><b>£1,575,472</b></u>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2021 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  
KNOWING, SHOWING, SHARING CHRIST  
STATEMENT OF FINANCIAL POSITION  
YEAR ENDED 30TH JUNE 2022**

	<u>Notes</u>	<u>Unrestricted Funds 2022</u>	<u>Unrestricted Funds 2021</u>
<b>TANGIBLE ASSETS</b>			
Freehold Property	6	<u>£1,549,433</u>	<u>£1,551,399</u>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		35,692	26,051
Loans to members		<u>950</u>	-
		<u>36,642</u>	<u>26,051</u>
<b>CREDITORS: within one year</b>	8	<u>(1,440)</u>	<u>(1,980)</u>
<b>Net Current Assets</b>		<u>£35,202</u>	<u>£24,071</u>
		<u>£1,584,635</u>	<u>£1,575,470</u>
<b>TOTAL ASSETS LESS LIABILITIES</b>			
<b>FUNDS:</b>			
Unrestricted Funds	10	<u>2022</u> 42,360	<u>2021</u> 33,197
Restricted Funds	10	<u>£1,542,275</u>	<u>£1,542,275</u>
		<u>£1,584,635</u>	<u>£1,575,472</u>

The financial statements were approved by the Board of Trustees on 10/10/22 and signed on its behalf by:

 (Chair)  
TREASURER

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

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
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.

Freehold Property	Nil
Furniture and musical equipment	25% 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  
KNOWING, SHOWING, SHARING CHRIST  
NOTES TO THE ACCOUNTS  
YEAR ENDED 30TH JUNE 2022**

<b>2. VOLUNTARY INCOME</b>	<b><u>2022</u></b>	<b><u>2021</u></b>	
Donations and other income	<b><u>£73,762</u></b>	<b><u>£64,487</u></b>	
<b>3. CHARITABLE EXPENDITURE</b>	<b><u>2022</u></b>	<b><u>2021</u></b>	
Bag of love project	1,396	3,877	
Honorarium	100	1,832	
Hospitality	3,548	1,521	
Pastoral allowance	22	3,000	
Books and quarterlies	586	836	
Contribution to conference	17,839	6,039	
Welfare and donations	<u>6,849</u>	<u>7,072</u>	
	<b><u>£30,340</u></b>	<b><u>£24,177</u></b>	
<b>4. SUPPORT COST</b>	<b><u>2022</u></b>	<b><u>2021</u></b>	
Advertising & Marketing	165	2,501	
Cleaning	209	1,635	
General expenses	657	1,177	
Print, postage, stationery and office cost	682	1,662	
Motor expenses	1,228	6835	
Travel expenses	40	3309	
Telephone, software and internet	1,173	1767	
Repairs and maintenance	13432	399	
Depreciation	3473	7240	
Insurance	1787	-	
Legal expenses	3600	-	
Rates	603	-	
Light and heat	4993	-	
Subscriptions	<u>777</u>	-	
	<b><u>£32,819</u></b>	<b><u>£26,525</u></b>	
<b>5. GOVERNANCE COST</b>	<b><u>2022</u></b>	<b><u>2021</u></b>	
Accountancy and Examiners	<b><u>£1,440</u></b>	<b><u>£1,440</u></b>	
<b>6. FIXED ASSETS COST</b>	<b><u>Freehold Property</u></b>	<b><u>Furniture and Fixtures</u></b>	<b><u>Total</u></b>
At 1st July 2021	1,542,275	13,236	1,555,511
Additions	-	<u>1,507</u>	<u>1,507</u>
As at 30th June 2022	<u>1,542,275</u>	<u>14,743</u>	<u>1,557,018</u>
<b>DEPRECIATION</b>			
Opening Balance	-	4,112	4,112
Charge for the year	-	<u>3,473</u>	<u>3,473</u>
	-	<u>7,585</u>	<u>7,585</u>
<b>SUPPORT COST</b>			
As at 30th June 2022	<b><u>£1,542,275</u></b>	<b><u>£7,158</u></b>	<b><u>£1,549,433</u></b>
As at 30th June 2021	<b><u>£1,542,275</u></b>	<b><u>£9,124</u></b>	<b><u>£1,551,399</u></b>

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  
KNOWING, SHOWING, SHARING CHRIST  
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.

<b>9. CREDITORS : within one year</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
Other Creditors	<b><u>£1,440</u></b>	<b><u>£1,980</u></b>

**10. MOVEMENTS IN FUNDS**

	<b><u>Incoming Resources</u></b>	<b><u>Resources Expended</u></b>	<b><u>Movement in Funds</u></b>
<b>Unrestricted Funds</b>			
General Fund	<b><u>£73,762</u></b>	<b><u>£64,599</u></b>	<b><u>£9,163</u></b>
		<b><u>Movement in</u></b>	
<b>Analysis of Funds</b>	<b><u>1.07.2021</u></b>	<b><u>funds</u></b>	<b><u>30.06.2022</u></b>
General fund for the year	33,197	9,163	42,360
Freehold property	<b><u>1,542,275</u></b>	:	<b><u>1,542,275</u></b>
			-
<b>Total funds</b>	<b><u>1,575,472</u></b>	<b><u>£9,163</u></b>	<b>1,584,635</b>

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
INCOME AND EXPENDITURE  
YEAR ENDED 30TH JUNE 2022**

<b>Incoming Resources:</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
<b>Voluntary income:</b>		
Tithes and Offerings	39,790	51,285
Gift aid	11,883	11,369
Donations	13,875	1,645
Venue Hire	5,393	-
Other income	<u>2,821</u>	<u>188</u>
Total incoming resources	<b><u>£73,762</u></b>	<b><u>£64,487</u></b>
<b>RESOURCES EXPENDED:</b>		
<b>Charitable Expenditures</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
Bag of love project	1,396	3,877
Honorarium	100	1,830
Hospitality	3,548	1,521
Pastoral allowance	22	3,000
Books and quarterlies	586	836
Contribution to conference	17,839	6,039
Welfare and donations	<u>6,849</u>	<u>7,072</u>
	<b><u>£30,340</u></b>	<b><u>£24,175</u></b>
<b>SUPPORT COST</b>		
Advertising & Marketing	165	-
Cleaning	209	-
General expenses	657	-
Print, postage, stationery and office cost	682	2,501
Motor expenses	1,228	1,635
Travel expenses	40	1,177
Telephone, software and internet	1,173	1,662
Repairs and maintenance	13,432	6,835
Depreciation	3,473	3,309
Insurance	1,787	1,767
Legal expenses	3,600	-
Rates	603	399
Light and heat	4,993	7,240
Subscriptions	<u>777</u>	<u>0</u>
	<b><u>£32,819</u></b>	<b><u>£26,525</u></b>
<b>Governance cost</b>		
Accountancy and Examiners	<b><u>£1,440</u></b>	<b><u>£1,440</u></b>
<b>Total resources expended</b>	<b><u>£64,599</u></b>	<b><u>£52,140</u></b>
<b>Net expenditure</b>	<b><u>£9,163</u></b>	<b><u>£12,347</u></b>

---

# Accounts

---

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
TRUSTEES' REPORT AND ACCOUNTS  
YEAR ENDED 30TH JUNE 2021**

**CHARITY REGISTRATION NO: 1187403**

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
FINANCIAL STATEMENTS  
YEAR ENDED 30TH JUNE 2021**

<b>CONTENTS</b>	<b>PAGE</b>
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  
KNOWING, SHOWING, SHARING CHRIST  
LEGAL AND ADMINISTRATIVE INFORMATION  
YEAR ENDED 30TH JUNE 2021**

CHARITY REGISTRATION NUMBER: 1187403

REGISTERED OFFICE: Slade Lane  
Longsight  
Manchester  
M13 0GL

TRUSTEES: Marion Newell  
Cynthia Bourne  
Evonne Williams  
Kevin Williams  
Nigel Williams  
Valerie Campbell  
Janet Newell

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

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
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 16th January 2020. It is managed by a board of trustee and assisted by a Pastor, who is the Minister in charge. The Church remains affiliated to the British Conference of the Church of God Seventh 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 Lonsight and the surrounding areas.
- 2) Coordinating the work of the Church in preaching the gospel; teaching , showing and sharing 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 Lonsigt 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**

Lockdown measures imposed by the Government in March 2020, due to the Covid-19 Pandemic means our services are now conducted on virtual meeting platforms. Despite the restrictions placed on congregating, these virtual platforms have created new opportunities and increased number participating in the services offered by the Church.

This includes early morning prayers and bible studies. During these services, adults also have the opportunity to study and discuss subject matter of a biblical nature or general everyday issues that impact their lives.

The children and the 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. These help 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, skill and to be more involved in the activities of the Church; play instruments, singing, writing, or helping to organise events for themselves. They have taken advantage of lockdown restrictions to learn new skills; navigating the virtual meeting platforms; preparing and posting project, videos/filming and editing.

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
REPORT OF THE TRUSTEES  
YEAR ENDED 30TH JUNE 2021**

**Other services**

Baptismal Classes and New Beginners classes have continued via internet. Our first Sunday pray and fasting services have also continued each month.

**Women's Ministry and Men's Ministries**

These departments have also continued meet during this period of lockdown and have been a great source of help to both the physical and mental wellbeing of the brethren and members of the local community and the wider areas of Manchester. Some of the activities were singing together, chit chat and sharing their experience during the pandemic, watching a film together.

**Luncheon Club**

The 'Jabez Luncheon Club' had to close its door in June 2020 to adhere to government covid restriction requirements but has now re-opened in May 2021 and is providing the important service of delivering meals on a takeaway or delivery basis.

**Food Bank**

The 'Bags of Love' foodbank also re-opened its doors in March 2021, proving much needed food assistance to families. We also provided baby and toddler wear to families of the community and church who need this type of assistance.

**Pastoral Care**

The Pastoral Care Team continued to provide the vital service of care for our members and the citizens of the communities we serve throughout the lockdown. This has been a great support and comfort to many, who look forward to breaking the feelings of isolation during the period of the pandemic.

Our online Prayer Ministry Team has grown over the period as many people found mental and emotional support talking and praying over their concerns.

**PERFORMANCE DURING THE YEAR**

The Charity's total income for the year under review was £64,487 (2020: £34,039); whilst total expenditure in the year was £54,142 (2020 : £27,053). Net surplus for the year was £12,345 (2020: £6,986) and the total unrestricted reserves at the end of the financial was £33,195 (2020: £20,850). Restricted funds was £1,542,275 at the end of the year. 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  
KNOWING, SHOWING, SHARING CHRIST  
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

- 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

**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:**

  
..... (Chair) TREASURER  
Date: 20.8.21.....

**REPORT OF THE INDEPENDENT EXAMINER  
KNOWING, SHOWING, SHARING CHRIST  
CHURCH OF GOD SEVENTH DAY  
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**

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.

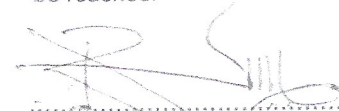
**Independent examiner's statement**

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: ...27/08/2021.....

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 30TH JUNE 2021**

<b>INCOMING RESOURCES</b>	<b>Notes</b>	<b>Unrestricted 2021</b>	<b>Unrestricted 2020</b>
<i>Incoming resources from generated funds</i>			
Donations and Other Income	2	<u>64,487</u>	<u>34,039</u>
 <b>RESOURCES EXPENDED</b>			
Charitable Activities	3	24,177	7,987
Support Costs	4	26,525	18,526
Governance Costs	5	<u>1,440</u>	<u>540</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>52,142</u>	<u>27,053</u>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		<b>£12,345</b>	<b>£6,986</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total Funds Brought Forward		<u>1,563,125</u>	<u>1,556,139</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>£1,575,470</u></b>	<b><u>£1,563,125</u></b>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2021 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  
KNOWING, SHOWING, SHARING CHRIST  
STATEMENT OF FINANCIAL POSITION  
YEAR ENDED 30TH JUNE 2021**

	<u>Notes</u>	<u>Unrestricted Funds 2021</u>	<u>Unrestricted Funds 2020</u>
<b>TANGIBLE ASSETS</b>			
Freehold Property	6	<u>£1,551,399</u>	<u>£1,544,681</u>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		<u>26,051</u>	<u>18,984</u>
		<u>26,051</u>	<u>18,984</u>
<b>CREDITORS: within one year</b>	8	<u>(1,980)</u>	<u>(540)</u>
<b>Net Current Assets</b>		<u>£24,071</u>	<u>£18,444</u>
<b>TOTAL ASSETS LESS LIABILITIES</b>		<u>£1,575,470</u>	<u>£1,563,125</u>
<b>FUNDS:</b>			
Unrestricted Funds	10	<u>2021 33,195</u>	<u>2020 20,850</u>
Restricted Funds	10	<u>£1,542,275</u>	<u>£1,542,275</u>
		<u>£1,575,470</u>	<u>£1,563,125</u>

The financial statements were approved by the Board of Trustees on 5.8.21 and signed on its behalf by:

 ..... **Treasurer**  
(Chair)

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

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
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.

Freehold Property	Nil
Furniture and musical equipment	25% 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  
KNOWING, SHOWING, SHARING CHRIST  
NOTES TO THE ACCOUNTS  
YEAR ENDED 30TH JUNE 2021**

<b>2. VOLUNTARY INCOME</b>		<b><u>2021</u></b>	<b><u>2020</u></b>	
Donations and other income		<b><u>£64,487</u></b>	<b><u>£34,039</u></b>	
<b>3. CHARITABLE EXPENDITURE</b>		<b><u>2021</u></b>	<b><u>2020</u></b>	
Bag of love project		3,877	1,127	
Honorarium		1,832	280	
Hospitality		1,521	1,365	
Pastoral allowance		3,000	-	
Books and quarterlies		836	589	
Contribution to conference		6,039	3,700	
Welfare and donations		<u>7,072</u>	<u>926</u>	
		<b><u>£24,177</u></b>	<b><u>£7,987</u></b>	
<b>4. SUPPORT COST</b>		<b><u>2021</u></b>	<b><u>2020</u></b>	
Print, stationery and office cost		2,501	1,795	
Motor expenses		1,635	1,635	
Travel expenses		1,177	1,384	
Telephone, software and internet		1,662	247	
Repairs and maintenance		6835	9,740	
Depreciation		3309	803	
Insurance		1767	-	
Rates		399	165	
Light and heat		<u>7240</u>	<u>2,757</u>	
		<b><u>£26,525</u></b>	<b><u>£18,526</u></b>	
<b>5. GOVERNANCE COST</b>		<b><u>2021</u></b>	<b><u>2020</u></b>	
Accountancy and Examiners		<b><u>£1,440</u></b>	<b><u>£540</u></b>	
<b>6. FIXED ASSETS COST</b>		<b><u>Freehold Property</u></b>	<b><u>Furniture and Fixtures</u></b>	<b><u>Total</u></b>
At 1st July 2020	1,542,275		3,209	1,545,484
Additions	-		<u>10,027</u>	<u>10,027</u>
As at 30th June 2021	<u>1,542,275</u>		<u>13,236</u>	<u>1,555,511</u>
<b>DEPRECIATION</b>				
Opening Balance	-		803	803
Charge for the year	-		<u>3,309</u>	<u>3,309</u>
	-		<u>4,112</u>	<u>4,112</u>
<b>SUPPORT COST</b>				
As at 30th June 2021	<b><u>£1,542,275</u></b>		<b><u>£9,124</u></b>	<b><u>£1,551,399</u></b>
As at 30th June 2020	<b><u>£1,542,275</u></b>		<b><u>£2,406</u></b>	<b><u>£1,544,681</u></b>

The carrying values are not materially different from fair value.

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
NOTES TO THE ACCOUNTS  
YEAR ENDED 30TH JUNE 2021**

**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.

<b>9. CREDITORS : within one year</b>	<u><b>2021</b></u>	<u><b>2020</b></u>
Other Creditors	<u><b>£1,980</b></u>	<u><b>£540</b></u>

**10. MOVEMENTS IN FUNDS**

	<u><b>Incoming Resources</b></u>	<u><b>Resources Expended</b></u>	<u><b>Movement in Funds</b></u>
<b>Unrestricted Funds</b>			
General Fund	<u><b>£64,487</b></u>	<u><b>£52,142</b></u>	<u><b>£12,345</b></u>
		<u><b>Movement in</b></u>	
<b>Analysis of Funds</b>	<u><b>1.07.2020</b></u>	<u><b>funds</b></u>	<u><b>30.06.2021</b></u>
General fund for the year	<u><b>20,850</b></u>	<u><b>12,345</b></u>	<u><b>33,195</b></u>
Freehold property	<u><b>1,542,275</b></u>	<u><b>-</b></u>	<u><b>1,542,275</b></u>
			<u><b>-</b></u>
<b>Total funds</b>	<u><b>1,563,125</b></u>	<u><b>£12,345</b></u>	<u><b>1,575,470</b></u>

**CHURCH OF GOD SEVENTH DAY  
KNOWING, SHOWING, SHARING CHRIST  
INCOME AND EXPENDITURE  
YEAR ENDED 30TH JUNE 2021**

<b>Incoming Resources:</b>	<u>2021</u>	<u>2020</u>
<b>Voluntary income:</b>		£
Tithes and Offerings	51,285	24,344
Gift aid	11,369	-
Donations	1,645	3,724
Building repairs - Donation conference	-	5,000
Other income	<u>188</u>	<u>971</u>
<b>Total incoming resources</b>	<b><u>£64,487</u></b>	<b><u>£34,039</u></b>
 <b>RESOURCES EXPENDED:</b>		
<b>Charitable Expenditures</b>	<u>2021</u>	<u>2020</u>
Bag of love project	3,877	1,127
Honorarium	1,832	280
Hospitality	1,521	1,365
Pastoral allowance	3,000	-
Books and quarterlies	836	589
Contribution to conference	6,039	3,700
Welfare and donations	<u>7,072</u>	<u>926</u>
	<b><u>£24,177</u></b>	<b><u>£7,987</u></b>
 <b>SUPPORT COST</b>		
Print, stationery and office cost	2,501	1,795
Motor expenses	1,635	1,635
Travel expenses	1,177	1,384
Telephone, software and internet	1,662	247
Repairs and maintenance	6835	9,740
Depreciation	3309	803
Insurance	1767	-
Rates	399	165
Light and heat	<u>7240</u>	<u>2,757</u>
	<b><u>£26,525</u></b>	<b><u>£18,526</u></b>
 <b>Governance cost</b>		
Accountancy and Examiners	<u>£1,440</u>	<u>£540</u>
 <b>Total resources expended</b>	<b><u>£52,142</u></b>	<b><u>£27,053</u></b>
 <b>Net expenditure</b>	<b><u>£12,345</u></b>	<b><u>£6,986</u></b>