

**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**

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

**CHURCH OF GOD SEVENTH DAY
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 Lonsight 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) **TRUSTEES**
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 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:..27/08/2021.....

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

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

7

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

2. VOLUNTARY INCOME		2021	2020	
Donations and other income		£64,487	£34,039	
3. CHARITABLE EXPENDITURE		2021	2020	
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		7,072	926	
		£24,177	£7,987	
4. SUPPORT COST		2021	2020	
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		7240	2,757	
		£26,525	£18,526	
5. GOVERNANCE COST		2021	2020	
Accountancy and Examiners		£1,440	£540	
6. FIXED ASSETS		Furniture and		
COST		Freehold Property	Fixtures	Total
At 1st July 2020		1,542,275	3,209	1,545,484
Additions		=	10,027	10,027
As at 30th June 2021		1,542,275	13,236	1,555,511
DEPRECIATION				
Opening Balance		-	803	803
Charge for the year		=	3,309	3,309
		=	4,112	4,112
SUPPORT COST				
As at 30th June 2021		£1,542,275	£9,124	£1,551,399
As at 30th June 2020		£1,542,275	£2,406	£1,544,681

At 30th June 2021, 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.

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

10. MOVEMENTS IN FUNDS

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

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

Incoming Resources:	<u>2021</u>	<u>2020</u>
Voluntary income:		£
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>
Total incoming resources	<u>£64,487</u>	<u>£34,039</u>
RESOURCES EXPENDED:		
Charitable Expenditures	<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>
	<u>£24,177</u>	<u>£7,987</u>
SUPPORT COST		
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>
	<u>£26,525</u>	<u>£18,526</u>
Governance cost		
Accountancy and Examiners	<u>£1,440</u>	<u>£540</u>
Total resources expended	<u>£52,142</u>	<u>£27,053</u>
Net expenditure	<u>£12,345</u>	<u>£6,986</u>