

**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**

| 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 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 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

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
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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 reinstituted 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.

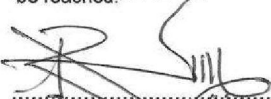
Independent examiner's statement

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
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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**

| INCOMING RESOURCES | Notes | Unrestricted 2022 | Unrestricted 2021 |
|---|--------------|------------------------------|------------------------------|
| <i>Incoming resources from generated funds</i> | | | |
| Donations and Other Income | 2 | <u>73,762</u> | <u>64,487</u> |
| RESOURCES EXPENDED | | | |
| 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> |
| TOTAL RESOURCES EXPENDED | | <u>64,599</u> | <u>52,140</u> |
| NET INCOME/EXPENDITURE FOR THE YEAR | | £9,163 | £12,347 |
| RECONCILIATION OF FUNDS | | | |
| Total Funds Brought Forward | | <u>1,575,472</u> | <u>1,563,125</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>£1,584,635</u> | <u>£1,575,472</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**

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

| | | | |
|--|-------------------------------------|--|--------------------------|
| 2. VOLUNTARY INCOME | <u>2022</u> | <u>2021</u> | |
| Donations and other income | <u>£73,762</u> | <u>£64,487</u> | |
| 3. CHARITABLE EXPENDITURE | <u>2022</u> | <u>2021</u> | |
| 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> | |
| | <u>£30,340</u> | <u>£24,177</u> | |
| 4. SUPPORT COST | <u>2022</u> | <u>2021</u> | |
| 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> | - | |
| | <u>£32,819</u> | <u>£26,525</u> | |
| 5. GOVERNANCE COST | <u>2022</u> | <u>2021</u> | |
| Accountancy and Examiners | <u>£1,440</u> | <u>£1,440</u> | |
| 6. FIXED ASSETS COST | <u>Freehold Property</u> | <u>Furniture and Fixtures</u> | <u>Total</u> |
| 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> |
| DEPRECIATION | | | |
| 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> |
| SUPPORT COST | | | |
| As at 30th June 2022 | <u>£1,542,275</u> | <u>£7,158</u> | <u>£1,549,433</u> |
| As at 30th June 2021 | <u>£1,542,275</u> | <u>£9,124</u> | <u>£1,551,399</u> |

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

**CHURCH OF GOD SEVENTH DAY
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.

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

10. MOVEMENTS IN FUNDS

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

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

| | | |
|--|-----------------------|-----------------------|
| Incoming Resources: | <u>2022</u> | <u>2021</u> |
| Voluntary income: | | |
| 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 | <u>£73,762</u> | <u>£64,487</u> |
| RESOURCES EXPENDED: | | |
| Charitable Expenditures | <u>2022</u> | <u>2021</u> |
| 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> |
| | <u>£30,340</u> | <u>£24,175</u> |
| SUPPORT COST | | |
| 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> |
| | <u>£32,819</u> | <u>£26,525</u> |
| Governance cost | | |
| Accountancy and Examiners | <u>£1,440</u> | <u>£1,440</u> |
| Total resources expended | <u>£64,599</u> | <u>£52,140</u> |
| Net expenditure | <u>£9,163</u> | <u>£12,347</u> |