

**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**

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**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.

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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.

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**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.

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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:**

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

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 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.

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<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	<u>7,110</u>	<u>6,849</u>
	<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	<u>1730</u>	-
	<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  
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NOTES TO THE ACCOUNTS  
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<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	-	0	0
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><u>Movement in</u></b>	
<b>Analysis of Funds</b>	<b><u>1.07.2022</u></b>	<b><u>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>	<u>(20,846)</u>	<u>1,521,429</u>
			-
<b>Total funds</b>	<u>1,584,635</u>	<u>(£49,265)</u>	1,535,370

**CHURCH OF GOD SEVENTH DAY  
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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
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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>