

**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**

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**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 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

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.

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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.

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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 they 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 it's 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 manages to secure funds from Manchester City Council which enables us to continue to maintain stock. 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 was £20,526 (2024: £3,878). Restricted funds was £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**

INCOMING RESOURCES	Notes	Unrestricted 2025	Unrestricted 2024
<i>Incoming resources from generated funds</i>			
Donations and Other Income	2	<u>124,233</u>	<u>100,319</u>
RESOURCES EXPENDED			
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>
TOTAL RESOURCES EXPENDED		<u>123,925</u>	<u>126,722</u>
NET INCOME/EXPENDITURE FOR THE YEAR		£308	(£26,403)
RECONCILIATION OF FUNDS			
Total Funds Brought Forward		<u>1,508,967</u>	<u>1,535,370</u>
TOTAL FUNDS CARRIED FORWARD		<u>£1,509,275</u>	<u>£1,508,967</u>

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

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

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

	<u>Notes</u>	Unrestricted Funds 2025	Unrestricted Funds 2024
TANGIBLE ASSETS			
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>
CURRENT ASSETS			
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>
CREDITORS: within one year	8	<u>(1,620)</u>	<u>(1,440)</u>
Net Current Assets		<u>£58,987</u>	<u>£27,453</u>
		<u>£1,509,275</u>	<u>£1,508,967</u>
TOTAL ASSETS LESS LIABILITIES			
FUNDS:		<u>2025</u>	<u>2024</u>
Unrestricted Funds	10	20,526	3,878
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**

2. VOLUNTARY INCOME	<u>2025</u>	<u>2024</u>
Donations and other income	<u>£124,233</u>	<u>£100,319</u>
3. CHARITABLE EXPENDITURE	<u>2025</u>	<u>2024</u>
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>
	<u>£52,567</u>	<u>£53,568</u>
4. SUPPORT COST	<u>2025</u>	<u>2024</u>
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>	-
Governance cost	<u>£69,738</u>	<u>£71,714</u>
5. GOVERNANCE COST	<u>2025</u>	<u>2024</u>
Accountancy and Examiners	<u>£1,620</u>	<u>£1,440</u>

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

6. FIXED ASSETS	<u>Freehold Property</u>	<u>Furniture and Fixtures</u>	<u>Total</u>
COST			
At 1st July 2023/4	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>
DEPRECIATION			
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>
NET BOOK VALUE			
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>
Unrestricted Funds			
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>
Analysis of Funds	<u>1.07.2024</u>	<u>Movement in funds</u>	<u>30.06.2025</u>
General fund for the year	3,878	16,648	20,526
Freehold property - Restricted Funds	<u>1,505,089</u>	<u>(16,340)</u>	<u>1,488,749</u>
			-
Total funds	<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**

Incoming Resources:	<u>2025</u>	<u>2024</u>
Voluntary income:		
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>
 Total incoming resources	 <u>£124,233</u>	 <u>£100,319</u>
 RESOURCES EXPENDED:		
Charitable Expenditures	<u>2025</u>	<u>2024</u>
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
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Contribution to conference	15,137	11,341
Welfare and donations	<u>6,056</u>	<u>9,693</u>
	<u>£52,567</u>	<u>£53,568</u>
 SUPPORT COST	<u>2025</u>	<u>2024</u>
Bank charges	-	114
Cleaning	2,923	109
Print, postage, stationery and office cost	1,380	1,648
Travel expenses	2,019	3,769
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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>	-
 Governance cost	<u>£69,738</u>	<u>£71,714</u>
Accountancy and Examiners		
	<u>£1,620</u>	<u>£1,440</u>
 Total resources expended	 <u>£123,925</u>	 <u>£126,722</u>
 Net expenditure	 <u>£308</u>	 <u>(£26,403)</u>