

Trustees' Annual Report

Year Ended 30 June 2023

1. Introduction

The Trustees of **The Zion Church of God** present their annual report together with the financial statements for the year ended **30 June 2023**. The report outlines the church's mission, activities, achievements, governance, and financial stewardship during the year.

2. Objectives and Activities

Mission Statement: Our mission is to spread The Zion Church of God, teach the Word of God with truth and love, disciple believers, and serve the community through prayer, worship, outreach, and compassionate ministry—so that people grow in faith and live for God's glory

Key Activities:

- Weekly worship services
- Pastoral care and community support
- Youth and children's ministry
- Outreach and evangelism
- Small groups, prayer meetings, and discipleship programmes
- Community events and charitable activities

The trustees confirm that these activities further the church's charitable objectives for the public benefit.

3. Achievements and Performance

During the year, the church achieved the following:

Worship & Discipleship

- Average weekly attendance of 60
- Baptisms, confirmations, or new members: 10
- Growth in small groups or ministry teams

Community Impact

- Food bank support / community meals / outreach events
- Partnerships with local schools, charities, or councils

- Pastoral visits and support for vulnerable individuals and families

Special Projects

- Building improvements
- Mission trips
- New ministries launched

4. Financial Review

Income

Total income for the year was **£114,150**, primarily from:

- Regular giving
- Donations and offerings
- Grants
- Hall hire or other income

Expenditure

Total expenditure was **£109,716**, covering:

- Ministry and worship costs
- Staff salaries
- Building maintenance and utilities
- Outreach and community programmes

Reserves Policy

The church aims to maintain reserves of **£44,740** to ensure financial stability and cover unforeseen costs. At year-end, reserves stood at **£64,592**

5. Structure, Governance & Management

Governing Document: The church operates under constitution, denominational structure and Christianity Regulations.

Trustee Appointment: Trustees are appointed according to annual general meeting.

Meetings & Oversight: The trustees met 05 times during the year to oversee governance, finances, safeguarding, and ministry direction.

6. Safeguarding

The church maintains a robust safeguarding policy for children and vulnerable adults.

- Safeguarding officer: Pastor **V. Subatheena**
- All volunteers working with vulnerable groups are DBS-checked and trained.

7. Risk Management

Key risks identified and managed during the year include:

- Financial sustainability
- Building safety and maintenance
- Safeguarding compliance
- Volunteer capacity

Mitigation steps were taken through regular reviews, training, and policy updates.

8. Plans for the Coming Year

The church intends to:

- Strengthen discipleship and outreach
- Expand community support programmes
- Improve building facilities
- Develop leadership and volunteer training
- Explore new mission opportunities

9. Trustees

The trustees who served during the year were:

- Chairman: Rev Antonypillai Wijendran Caesar
- Treasurer: Vijayanand Devraj
- Trustees: Srikanthan Sittampalam

10. Statement of Trustees' Responsibilities

The trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and regulations. They confirm that the accounts give a true and fair view of the church's financial position.

Signed on behalf of the Trustees: Name: Rev Antonypillai Wijendran Caesar

Role: Chairman/Trustee

Date: 31 December 2025.

**THE ZION CHURCH OF GOD
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Sagexcel Accountancy Ltd
55 Lower Addiscombe Road
Croydon
Surrey
CR0 6PQ

THE ZION CHURCH OF GOD
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THE ZION CHURCH OF GOD
Company Information
For The Year Ended 30 June 2023

Director	Mr Anthonypillai CAESAR
Secretary	Mrs Judy Subothini CAESAR
Company Number	06273983
Registered Office	188A Gloucester Road Croydon Surrey CR0 2DJ
Accountants	Sagexcel Accountancy Ltd 55 Lower Addiscombe Road Croydon Surrey CR0 6PQ

THE ZION CHURCH OF GOD
Company No. 06273983
Director's Report For The Year Ended 30 June 2023

The director presents his report and the financial statements for the year ended 30 June 2023.

Directors

The directors who held office during the year were as follows:

Mr Anthonypillai CAESAR

Statement of Director's Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr Anthonypillai CAESAR

Director

30/06/2024

THE ZION CHURCH OF GOD
Accountant's Report
For The Year Ended 30 June 2023

In accordance with the engagement letter dated (Insert Date here), and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Profit and Loss Account the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the ((Insert the name of your Professional Accountancy Body)) and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at year ended 30 June 2023 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements

Signed

Signed

E.A.R.Sandrasegara.FCMA,CGMA

30/06/2024

Sagexcel Accountancy Ltd
55 Lower Addiscombe Road
Croydon
Surrey
CR0 6PQ

THE ZION CHURCH OF GOD
Profit and Loss Account
For The Year Ended 30 June 2023

		2023	2022
	Notes	£	£
TURNOVER		103,683	84,855
Cost of sales		(7,690)	(5,058)
GROSS PROFIT		95,993	79,797
Administrative expenses		(109,716)	(81,099)
Other operating income		10,467	8,377
OPERATING (LOSS)/PROFIT AND (LOSS)/PROFIT BEFORE TAXATION		(3,256)	7,075
Tax on (Loss)/profit	4	-	(1,345)
(LOSS)/PROFIT AFTER TAXATION BEING (LOSS)/PROFIT FOR THE FINANCIAL YEAR			

The notes on pages 6 to 7 form part of these financial statements.

THE ZION CHURCH OF GOD
Balance Sheet
As At 30 June 2023

		2023	2022
	Notes	£	£
FIXED ASSETS			
Tangible Assets	5	472	472
		472	472
CURRENT ASSETS			
Debtors	6	24,200	6,287
Cash at bank and in hand		40,645	68,230
		64,845	74,517
Creditors: Amounts Falling Due Within One Year	7	(725)	(7,141)
NET CURRENT ASSETS (LIABILITIES)		64,120	67,376
TOTAL ASSETS LESS CURRENT LIABILITIES		64,592	67,848
NET ASSETS		64,592	67,848
CAPITAL AND RESERVES			
Called up share capital	8	100	100
Other reserves		44,740	44,740
Profit and Loss Account		19,752	23,008
SHAREHOLDERS' FUNDS		64,592	67,848

For the year ending 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mr Anthonypillai CAESAR

Director

30/06/2024

The notes on pages 6 to 7 form part of these financial statements.

THE ZION CHURCH OF GOD

Notes to the Financial Statements

For The Year Ended 30 June 2023

1. General Information

THE ZION CHURCH OF GOD is a private company, limited by shares, incorporated in England & Wales, registered number 06273983. The registered office is 188A Gloucester Road, Croydon, Surrey, CR0 2DJ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

2.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	WDV Method @ 18%
Motor Vehicles	WDV Method @ 18%

2.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2022: 1)

4. Tax on Profit

	Tax Rate		2023	2022
	2023	2022	£	£
Current tax				
UK Corporation Tax	-	19.0%	-	1,345
Total tax charge for the period			-	1,345
			2023	2022
			£	£
Profit before tax			(3,256)	7,075

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THE ZION CHURCH OF GOD
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2023

Breakdown of tax charge is:

Tax on profit at 0% (UK standard rate)	-	-
Total tax charge for the period	-	-

5. Tangible Assets

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
As at 1 July 2022	5,000	13,244	18,244
As at 30 June 2023	5,000	13,244	18,244
Depreciation			
As at 1 July 2022	3,844	13,928	17,772
As at 30 June 2023	3,844	13,928	17,772
Net Book Value			
As at 30 June 2023	1,156	(684)	472
As at 1 July 2022	1,156	(684)	472

6. Debtors

	2023	2022
	£	£
Due within one year		
Other debtors	24,200	6,287

7. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Corporation tax	-	1,345
Other taxes and social security	-	5,096
Other creditors	725	700
	725	7,141

8. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	100	100

9. Ultimate Controlling Party

The company's ultimate controlling party is by virtue of his ownership of 100% of the issued share capital in the company.

THE ZION CHURCH OF GOD
Trading Profit and Loss Account
For The Year Ended 30 June 2023

	2023		2022
	£	£	£
TURNOVER			
Sales		103,683	84,855
COST OF SALES			
Purchases	7,690		5,058
		(7,690)	(5,058)
GROSS PROFIT		95,993	79,797
Administrative Expenses			
Directors' salaries	45,573		25,358
Wages and salaries	-		1,860
Subcontractor costs	12,583		13,200
Premises Expenses	12,680		9,135
Rates	171		528
Vehicle Expenses (General admin)	290		275
Insurance	1,428		3,010
Printing, postage and stationery	840		775
Data costs	660		615
Professional fees	738		713
Bank charges	513		373
Charitable donations	33,730		23,858
Other office costs	510		715
Depreciation of motor vehicles	-		684
		(109,716)	(81,099)
Other Operating Income			
Other income - contributing to other operating income	10,467		5,550
Job retention scheme income	-		2,827
		10,467	8,377
OPERATING (LOSS)/PROFIT		(3,256)	7,075
(LOSS)/PROFIT BEFORE TAXATION		(3,256)	7,075
Tax on (Loss)/profit			
Corporation tax charge	-		1,345
		-	(1,345)
(LOSS)/PROFIT AFTER TAXATION BEING (LOSS)/PROFIT FOR THE FINANCIAL YEAR		(3,256)	5,730

THE ZION CHURCH OF GOD

Annual Report and Financial Statements for the Year Ended 30 JUNE 2023

Auditor's report

Opinion

We have audited the financial statements for **The Zion Church of God** for the year ended 30 June 2023. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including charity accounts regulation. (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

-
- ☑ give a true and fair view of this small charity, **The Zion Church of God**, year-end accounts reflect its income and expenditure for the year then ended 30 June 2023.
- ☑ have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- ☑ have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

From the inception of **The Zion Church of God**, the following accounting practices have been in place:

- Preparing the year end accounts and getting the trustees' approval
- Getting the audit report from external accountants
- Submission of accounts at the AGM

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied they give a true and fair view, enabling the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Mr Benjamin Puvirajan MAAT and Adil Mir – CIMA, MAAT

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