

Trustees' Annual Report

Year Ended 30 June 2024

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 2024**. 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 70
- Baptisms, confirmations, or new members: 15
- 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 **£146,666**, primarily from:

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

Expenditure

Total expenditure was **£102,576**, covering:

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

Reserves Policy

The church aims to maintain reserves of **£638,427.40** to ensure financial stability and cover unforeseen costs. At year-end, reserves stood at **£108,682**

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 Antonympillai 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 Antonympillai Wijendran Caesar

Role: Chairman/Trustee

Date: 31 December 2025.

**THE ZION CHURCH OF GOD
DIRECTOR'S REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

JBP Accounting Solutions Limited
01 Iris Mews
Westmead Road
Sutton
Surrey
SM1 4GG

THE ZION CHURCH OF GOD

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THE ZION CHURCH OF GOD
Company Information
For The Year Ended 30 June 2024

Director	Mr Antonypillai Wijendran CAESAR
Company Number	06273983
Registered Office	188a Gloucester Road, Croydon Surrey CR0 2DJ
Accountants	JBP Accounting Solutions Limited MAAT, AAT & B.Com 01 Iris Mews Westmead Road Sutton Surrey SM1 4GG

THE ZION CHURCH OF GOD
Company No. 06273983
Director's Report For The Year Ended 30 June 2024

The director presents his report and the financial statements for the year ended 30 June 2024.

Directors

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

Mr Antonypillai Wijendran CAESAR

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the director is 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 director is 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. He is 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 Antonypillai Wijendran CAESAR

Director

27 February 2025

THE ZION CHURCH OF GOD
Accountants' Report
For The Year Ended 30 June 2024

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to 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 director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 30 June 2024 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

JBP Accounting Solutions

27 February 2025

JBP Accounting Solutions Limited
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SM1 4GG

THE ZION CHURCH OF GOD
Profit and Loss Account
For The Year Ended 30 June 2024

	Notes	2024 £	2023 £
TURNOVER		146,666	114,150
Cost of sales		(5,087)	(7,690)
GROSS PROFIT		141,579	106,460
Administrative expenses		(97,489)	(109,716)
OPERATING PROFIT/(LOSS) AND PROFIT/(LOSS) FOR THE FINANCIAL YEAR		44,090	(3,256)

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

THE ZION CHURCH OF GOD
Balance Sheet
As At 30 June 2024

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		948		472
			948		472
CURRENT ASSETS					
Debtors	5	7,128		24,200	
Cash at bank and in hand		103,727		40,646	
		110,855		64,846	
Creditors: Amounts Falling Due Within One Year	6	(3,121)		(726)	
NET CURRENT ASSETS (LIABILITIES)			107,734		64,120
TOTAL ASSETS LESS CURRENT LIABILITIES			108,682		64,592
NET ASSETS			108,682		64,592
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Other reserves			44,740		44,740
Profit and Loss Account			63,842		19,752
SHAREHOLDERS' FUNDS			108,682		64,592

For the year ending 30 June 2024 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 Antonypillai Wijendran CAESAR

Director

27 February 2025

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 2024

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 have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. 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%

3. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2023: 1)

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
As at 1 July 2023	5,000	13,244	18,244
As at 30 June 2024	5,000	13,244	18,244
Depreciation			
As at 1 July 2023	3,844	13,928	17,772
Provided during the period	208	(684)	(476)
As at 30 June 2024	4,052	13,244	17,296
Net Book Value			
As at 30 June 2024	948	-	948
As at 1 July 2023	1,156	(684)	472

THE ZION CHURCH OF GOD
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2024

5. Debtors

	2024	2023
	£	£
Due within one year		
Other debtors	7,128	24,200
	<u>7,128</u>	<u>24,200</u>

6. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Other creditors	-	726
Taxation and social security	3,121	-
	<u>3,121</u>	<u>726</u>

7. Share Capital

	2024	2023
	£	£
Allotted, Called up and fully paid	100	100
	<u>100</u>	<u>100</u>

THE ZION CHURCH OF GOD
Trading Profit and Loss Account
For The Year Ended 30 June 2024

	2024		2023	
	£	£	£	£
TURNOVER				
Donation		146,666		114,150
COST OF SALES				
Purchases	5,087		7,690	
		(5,087)		(7,690)
GROSS PROFIT		141,579		106,460
Administrative Expenses				
Directors' salaries	42,004		45,573	
Employers NI	4,320		-	
Stipend Expenses	18,814		12,583	
Rent	10,675		12,680	
Rates	-		171	
Vehicle running costs	428		290	
Vehicle Leaseing	5,412		-	
Computer and IT consumables	1,390		660	
Insurance	1,338		1,428	
Printing, postage and stationery	209		840	
Telecommunications	1,485		-	
Professional fees	733		738	
Bank charges	554		513	
Charitable donations	7,017		33,730	
Other office costs	2,902		510	
Depreciation of plant and machinery	208		-	
		(97,489)		(109,716)
OPERATING PROFIT/(LOSS) AND PROFIT/(LOSS) FOR THE FINANCIAL YEAR		44,090		(3,256)

THE ZION CHURCH OF GOD

Annual Report and Financial Statements for the Year Ended 30 JUNE 2024

Auditor's report

Opinion

We have audited the financial statements for **The Zion Church of God** for the year ended 30 June 2024. 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 2024.
- ☑ 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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