

# CHURCH OF GOD (7TH DAY) SABBATH-KEEPING

England & Wales · Charity number 1201021

## Details

---

Other names	Church of God 7th Day (Sabbath-Keeping)
Status	Registered
Legal form	CIO
Registered	2022-11-15
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	2 Oakhill Road Beckenham Bromley BR3 6NQ
Phone	02086585426
Email	<a href="mailto:COG7SKbeckenham@gmail.com">COG7SKbeckenham@gmail.com</a>
Website	<a href="http://WWW.COG7SK.ORG">WWW.COG7SK.ORG</a>

## Activities

---

**Objects:** TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENTS OF BELIEF APPEARING IN THE SCHEDULE, IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING RELIGIOUS SERVICES FOR WORSHIP, RELIGIOUS EDUCATION, OVERSEAS MISSIONARY WORK AND OUTREACH WORK.

**Activities:** To advance the Christian faith for the benefit of the public in accordance with the statements of belief appearing in the schedule by undertaking religious activities using Zoom for online events. We also hold weekly Bible study classes for adults, young people and children, along with street preaching to reach the wider community.

## Classification

---

- **How:** Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

## Geography

---

- Ghana
- Greece
- Jamaica
- Kenya
- Pakistan
- St Lucia
- Nottinghamshire
- Throughout London

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£75,700	£77,980	-	-
2023-12-31	£69,245	£54,632	-	-

## Trustees

---

Name	Role	Appointed
Enoch Harlow		2022-11-15
Ericka Dale		2026-01-18
Eugene Spencer		2022-11-15
Jefry Oxford		2022-11-15
Lakeisa Fears		2026-01-18
Lilleeth Scott		2022-11-15
Sharon Watson		2022-11-15

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING**

England & Wales - Charity number 1201021

---

# Accounts

---

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**ANNUAL REPORT AND ACCOUNTS**

**YEAR ENDED 31ST DECEMBER 2024**

**CHARITY NO: 1201021**

**DALE BURRELL**

**Chartered Accountant**

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**YEAR ENDED 31ST DECEMBER 2024**

**CONTENTS**

2. Legal and Administrative Details
- 3 - 6. Trustees Report
7. Statement of Trustees' Responsibilities
8. Independent Examiners Report
9. Statement of Financial Activities
10. Balance Sheet
11. - 12 Notes to the Accounts

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**YEAR ENDED 31ST DECEMBER 2024**

**LEGAL AND ADMINISTRATIVE DETAILS**

Charity Number	:	1201021
Government Instrument	:	Charity Trust Deed establishing the CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CHARITY
Constituted	:	15th November 2022
Trustees	:	Ms. Lilleeth Scott Mr. Eugene Spencer Mr. Jefry Oxford Mr. Enoch Harlow Mrs. Sharon Watson
Principal Address	:	2 Oakhill Road BECKENHAM Bromley BR3 6NQ
Independent Examiner	:	Christie Burrell Limited 9 Cumberland Road Woodside London SE25 4RE

# **CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**YEAR ENDED 31ST DECEMBER 2024**

## **TRUSTEES REPORT**

### **Charity's Objectives**

To advance the Christian faith for the benefit of the public in accordance with the statements of belief appearing in the schedule by undertaking religious activities using Zoom for online events. We also hold weekly Bible study classes for adults, young people and children, along with street preaching to reach the wider community.

### **Development, Activities and Achievements**

In January agreements were finalised for the rental of both the Nursery Rooms and the small hall, and within the first quarter, despite the ongoing building works we began receiving monthly revenue for rental and advance deposits.

The general refurbishment of the building continued from the beginning of the year through to October in earnest as we worked towards completion of plumbing, building and electrical works to the halls, kitchen, toilets and Nursery.

An additional boiler and new radiators were added to the heating system and space which greatly eased the previous problems experienced with the singular post-war boiler and associated radiators.

In March we held our 1st online Zoom quiz for the youth and children in the evening, as the first outside church activity for the youth throughout the year.

In July we held our first annual 3.5 day Convocation since our move from East Dulwich. International speakers and visitors were present and it was a wonderful event, well attended by other churches, and the occasional member of the local community.

Once again in July we were involved in the annual Top of the Pew quiz, this time without a team, but we did provide a Quiz Master for one of the matches in order to help with the raising of funds for the 'Every Breath' charity supporting the families and those suffering with lung cancer.

We were able to provide charitable assistance to help a regular visitor who had fallen into difficulties to carpet her Council flat when she was offered a permanent housing. Cookers, fridges and excess furniture in the building was also donated to those in need.

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**YEAR ENDED 31ST DECEMBER 2024**

**TRUSTEES REPORT (Cont'd)**

**Development, Activities and Achievements (cont'd)**

Financial charitable and practical donations were also made to individuals, churches and contacts in Kenya and the Caribbean.

In September we officially launched our Hospitality team to provide refreshments and lunches on Saturdays for visitors and all who need food support with regular food parcels in these difficult economic times.

In August we held an appreciation service and a special 3 course fine-dining dinner for our seniors and super-seniors, 65+ and 80+ respectively. The super-seniors were presented with glass plaques from the church to mark their milestone. It was a fantastic affair with special photo areas, splendid decoration of the hall and tables, our most high-end charitable event to date.

On the August Bank holiday Monday we had a whole-church fun day in Beckenham Place Park and invited friends and families for fun, games and food.

In September we held an Online Women's Conference with international participants and speakers from Canada, USA and the Caribbean, as well as the regular Monday evening meetings on Zoon and special prayer and fasting services for women.

In December we had a youth Sabbath in Nottingham as we headed towards the close of the year.

We celebrated our 2nd year anniversary in the building with a beautiful day of worship and fellowship commemorating our time spent in the community.

We finally received confirmation that our building is now certified to carry out traditional marriages

We also acknowledge the growth in the assembly with a number of baptisms and new members taking up fellowship throughout the year.

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**YEAR ENDED 31ST DECEMBER 2024**

**TRUSTEES REPORT *(Cont'd)***

**Looking Ahead**

We are excited about our future as the church, continues to grow both here in the UK and overseas. Many calls have been received asking for help and future cooperation, and so plans are being made to carry out missionary journeys next year to both Pakistan and Africa.

As we grow in number we appreciate that we are also being made equipped with people with talents and skills that can add value to the work of God's kingdom by being good stewards of the work here on earth.

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**YEAR ENDED 31ST DECEMBER 2024**

**TRUSTEES REPORT (Cont'd)**

**Review of Financial Activities**

Total receipts on unrestricted funds were £75,700, majority of which was made up of Tithes & Offerings. There were also other income received, of which £12,639 was rental income from renting out the church flat and £597 of interest received, allocated from the Church's bank account.

£77,980 was spent to provide the Christian ministry from Beckenham Church. 6% in the year largely provides the stipends and expenses for the pastor, compared to 12% prior year. £12,963 was expended on wages, 17% of total expenses. These covered administration, cleaning and accountancy. Church running, maintenance and equipment costs made up 65% of expenses, totalling £50,567. The remaining expenses were made up of motor vehicle & travel £5,907 (8%) and admin costs £3,980 (5%).

The net result for the year was that payments exceeded receipts by £2,280 on unrestricted funds.

**Reserves Policy**

It is the policy of the trustees to distribute all income received throughout the year whilst maintaining sufficient reserves to meet anticipated commitments and administration expenses.

**Risk Management**

The trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risk.

**Independent Examiner**

Mr. Dale Burrell have been appointed to act as Independent Examiner.

Signed on behalf of the Trustees on:

Pastor Jeffery Oxford  
Chair of Trustees

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**YEAR ENDED 31ST DECEMBER 2024**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

Law applicable to Charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy the financial position of the charity and which enable them to both ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. 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.

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**YEAR ENDED 31ST DECEMBER 2024**

**INDEPENDENT EXAMINERS REPORT**

I report on the accounts of the trust for the year ended 31 December 2024, which are set out on pages 7 to 10.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (THE 1993 Act)) and that an independent examination is needed

It is my responsibility to:

- Examine the accounts under section 43 of the 1993 Act;
  
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act); and
  
- To state whether particular matters have come to my attention

**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Basis of Independent Examiner's report**

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 41 of the 1993 Act; and
  
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act;

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 reached.

Dale Burrell  
Christie Burrell Ltd  
9 Cumberland Road  
London  
SE25 4RE

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31ST DECEMBER 2024**

	Note	Unrestricted Funds <u>2024</u> £	Restricted Funds <u>2024</u> £	Total Funds <u>2024</u> £	Last Year <u>2023</u> £
<b>Income and Expenditure</b>					
<u>Incoming Resources</u>					
Tithes & Offering		61,271	0	61,271	58,197
Contributions & Donations		1,193	0	1,193	3,995
Other Income		13,236	0	13,236	7,053
<b>Total Incoming Resources</b>	2	<u>75,700</u>	<u>0</u>	<u>75,700</u>	<u>69,245</u>
<u>Resources Expended</u>					
Direct Charitable Payments		4,563	0	4,563	8,614
Management and Administration		73,417	0	73,417	46,018
<b>Total Resources Expended</b>	3	<u>77,980</u>	<u>0</u>	<u>77,980</u>	<u>54,632</u>
<b>Net Incoming/(Outgoing) Resources for the Year</b>		(2,280)	0	(2,280)	14,613
<b>Net Movement in Funds</b>		(2,280)	0	(2,280)	14,613
<b>Balances brought forward as at 1st January</b>		14,613	0	14,613	0
<b>Balance carried forward as at 31st December</b>		<u>12,333</u>	<u>0</u>	<u>12,333</u>	<u>14,613</u>

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**BALANCE SHEET**

**AS AT 31ST DECEMBER 2024**

	Notes	Unrestricted Funds <u>2024</u> £	Restricted Funds <u>2024</u> £	Total Funds <u>2024</u> £	Last Year <u>2023</u> £
<b>Fixed Assets</b>					
Computer Equipments		2,300	0	2,300	0
<b>Current Assets</b>					
Debtors	4	32,386	0	32,386	14,613
Bank		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<u>32,386</u>	<u>0</u>	<u>32,386</u>	<u>14,613</u>
<b>Current Liabilities</b>					
Creditors	5	<u>22,353</u>	<u>0</u>	<u>22,353</u>	<u>0</u>
Total Assets less Liabilities		10,033	0	10,033	14,613
<b>Net Assets</b>		<u><b>12,333</b></u>	<u><b>0</b></u>	<u><b>12,333</b></u>	<u><b>14,613</b></u>
<b>Funds of the Charity</b>					
Unrestricted Funds		12,333		12,333	14,613
Restricted			0	0	0
<b>Total Charity Funds</b>		<u><b>12,333</b></u>	<u><b>0</b></u>	<u><b>12,333</b></u>	<u><b>14,613</b></u>

## **CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

### **NOTES TO THE ACCOUNTS**

#### **YEAR ENDED 31ST DECEMBER 2024**

##### **1 Accounting Policies**

###### a) Basis of Accounting

The accounts have been prepared under the historical cost convention (as modified by the revaluation of certain fixed assets) in accordance with applicable accounting standards. The provisions of Accounting by Charities - Statement of Recommended Practice have been adopted in the accounts.

###### b) Classification of Funds

The unrestricted fund represents unrestricted income which may be spent generally for furthering the charitable work of Church of God (7th Day) Sabbath-Keeping Charity. Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

###### c) Income and Expenditure

All donations are accounted for in the year they are received. Direct charitable expenditure comprises all expenditure directly relating to the charitable objectives. All Management and Administration costs have been borne by the Church of God (7th Day) Sabbath-Keeping Charity.

###### d) Taxation

No provision for taxation arises on the income of the Fund due to its charitable status.

##### **2 Incoming Resources**

###### a) Unrestricted funds

These are made up of tithes, offerings and donations from the Church.

There is also rental income of £13k. This is generated from the renting out of the Church flat.

###### b) Restricted funds

No restricted funds received.

##### **3 Resources Expended**

a) Direct charitable payments are made up of pastor wages, gowns and quarterlies, totalling £5k (prior year £9k).

b) Administration costs such as admin wages, accountancy fees, general expenses, total £18k (prior year £15k).

c) Motor vehicle and travel totals £6k (prior year £9k).

d) Property repairs, cleaning, rates & utilities totals £49k (prior year £26k)

e) No remuneration was paid to the Trustees, nor were any expenses reimbursed.

## CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO

### NOTES TO THE ACCOUNTS

#### YEAR ENDED 31ST DECEMBER 2024

##### **4. Debtors**

	<u>2024</u>	<u>2023</u>
	£	£
Funds held by church	13,846	6,073
Accrued Income	3,940	3,940
Suspense - loan & parking lot	14,600	4,600
	<u>32,386</u>	<u>14,613</u>

##### **5. Creditors**

	<u>2024</u>	<u>2023</u>
Nottingham Church	22,353	0
	0	0
	<u>22,353</u>	<u>0</u>

##### **6. Connected and Related Parties**

The charity is controlled by the Church of God (7th Day) Sabbath Keeping, which has significant influence over the distribution of funds. The funds being tithes, offerings and donations from it's members and visitors.

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING**

England & Wales - Charity number 1201021

---

# Accounts

---

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**ANNUAL REPORT AND ACCOUNTS**

**YEAR ENDED 31ST DECEMBER 2023**

**CHARITY NO: 1201021**

**DALE BURRELL**  
**Chartered Accountant**

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**YEAR ENDED 31ST DECEMBER 2023**

**CONTENTS**

2. Legal and Administrative Details
- 3 - 6. Trustees Report
7. Statement of Trustees' Responsibilities
8. Independent Examiners Report
9. Statement of Financial Activities
10. Balance Sheet
11. - 12 Notes to the Accounts

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**YEAR ENDED 31ST DECEMBER 2023**

**LEGAL AND ADMINISTRATIVE DETAILS**

Charity Number	:	1201021
Government Instrument	:	Charity Trust Deed establishing the CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CHARITY
Constituted	:	15th November 2022
Trustees	:	Ms. Lilleeth Scott Mr. Eugene Spencer Mr. Jefry Oxford Mr. Enoch Harlow Mrs. Sharon Watson
Principal Address	:	2 Oakhill Road BECKENHAM Bromley BR3 6NQ
Independent Examiner	:	Christie Burrell Limited 9 Cumberland Road Woodside London SE25 4RE

# **CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**YEAR ENDED 31ST DECEMBER 2023**

## **TRUSTEES REPORT**

### **Charity's Objectives**

To advance the Christian faith for the benefit of the public in accordance with the statements of belief appearing in the schedule by undertaking religious activities using Zoom for online events. We also hold weekly Bible study classes for adults, young people and children, along with street preaching to reach the wider community.

### **Development, Activities and Achievements**

Since the start of operations we have been advancing our Christian faith to our local, national and international communities.

We moved to our new location in Beckenham late in 2022 and in December of that year we introduced our selves to the community by door to door leaflet drop and emails. We also hosted a gospel concert themed 'the Call of the Church' headlined with recording artistes and award winning gospel singer/songwriter Lurine Cato. Some free tickets to the event were also handed out to our neighbours.

Although refurbishments and building works had started as soon as we moved into the building in January 2023 the complete rebuild and refurbishment of the kitchen area began. It entailed the removal of two adjacent toilets and a small courtyard area being demolished to extend the kitchen. The plan is to fit out the space with a modern commercial kitchen that can be utilised for large and small events comfortably.

In July the Beckenham building registration as a Place of Worship was finalised with the General Registry Office and in celebration we held a 'Funday Sunday' in August again to engage more with the local community. We had a bouncy castle a BBQ fun and games for children and adults various food and drink (some free some to purchase) games and prizes. The prizes varied from books cakes to the grand prize of a brand-new top of the range double-bed donated by a local business woman.

As well as trying to engage and integrate with our neighbours, we also sought to familiarise ourselves with the many churches in the locality by accepting an invitation to participate in a quiz called 'Top of the Pew'. This annual quiz which focusses on not just churches getting to know each other but each year a small charity is sponsored and funds raised towards it. The Bromley inter-churches quiz has been in existence some 40 years.

# CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO

YEAR ENDED 31ST DECEMBER 2023

## TRUSTEES REPORT (Cont'd)

### **Development, Activities and Achievements (cont'd)**

In terms of making it possible for the community to have access to the Beckenham building whilst carrying out the necessary refurbishments (sound-proofing Media room build etc); we were approached by a church group to hold services on Tuesday and Sundays in our small hall. This has been working well and been the first source of direct revenue from the building itself. We also entered into another rental agreement with a local resident who proposes to open a Montessori Pre-School on the premises. Again building and other works towards this are in progress in the hope that in 2024 this will open.

In our Nottingham branch as well as refurbishment work on the building (Media room build additional toilets children's room and the start of a car park around the building) there was a lot of local community engagement which saw an influx of new visitors and many new members being baptised into the congregation.

Friends and Family days were held which included representation from the local Police and Fire Service interacting with children and adults alike and the church's Catering team also made and served delicious lunches every Sabbath for visitors and members alike. The young adults and teens were inspired and supported by the adults Evangelism team to do street and door to door evangelism. The largest event held in Nottingham for the year 2023 was a crusade which was a lot of hard work but a great success. Ministerial delegates and many lay visitors came from the Caribbean and Canada and were accommodated for 2 weeks.

Internationally we were contacted by one of our associate pastors in Ghana who wanted us to visit and provide assistance to open another fellowship in another location. We were not able to assist this time as requested due to the sale of our former premises to purchase and move to our Beckenham building however we were able to help him and his family on a separate occasion with funds towards urgent medical care for one of his daughters when asked.

In Beckenham we made charitable donations to churches and individuals in the Caribbean to provide a wheelchair for a disabled man and monies towards church building works etc. Both Beckenham and Nottingham branches collected to provide financial and practical assistance (dry non-perishable food stuffs and clothing) in barrels to families and individuals in urgent need or assistance due to disasters accidents etc via associate congregations in the Caribbean.

One of the main successes of the year 2023 for the organisation was our online reach and presence we have reached every continent including places such as Russia, Australia, South Korea, Brazil, Pakistan, the Solomon Islands, and French New Guinea etc. In terms of viewership we had 118000 views on the channel and have gone viral several times with circa 500 new subscribers for the year.

# CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO

YEAR ENDED 31ST DECEMBER 2023

## TRUSTEES REPORT (Cont'd)

### **Development, Activities and Achievements (cont'd)**

For our weekly services some of which are posted on YouTube, the combined weekly viewership is circa 2500. We have also received many testimonies that our services are for many their only actual religious service for the week probably due to location and beliefs etc. Both branches have regular online attendees to services on Sabbath which is catering for the elderly shut-in folk who cannot attend church as well as those in regions of the UK and the wider world who need a place to be able to come and hear and share in the good news of the gospel of Jesus Christ for the saving of their souls.

### **Looking Ahead**

For Beckenham, we are looking forward to the completion of the kitchen rebuild; for Ofsted approval of the Pre-School to open and for funds to complete the many other areas of refurbishment (additional heating etc and more structural work).

For Nottingham we also want to complete the car-park build, make further progress on the building repairs to be able to utilise the building more during the week.

On a broader scale we are hoping to have more individuals to train and gain expertise in all areas of the church whether it be children teachers (we have some very good ones at present) but we need more to take over from those that will soon step down etc. We want to engage more with the youth within the church and the local communities, again that is a skill and takes the right people to be effective. Many of these people will only be sourced by good community engagement and partnerships with other organisations who have the expertise that we need. We would also like to extend the advice we provide to congregants to members of the community on the important practicalities in life such as the importance of having a will made what to do when somebody dies pre-planning for funerals etc - all the things people need to know but often leave until the time of crisis comes.

There is also a call from many other areas in the UK for us to open branches in their area e.g. Leicester Kent and Gloucester to mention a few. There is an cell group in Gloucester which in 2024 we hope to work on to grow further. As mentioned earlier there are requests to extend overseas but at present we need to have all our systems structures and processes well grounded here before venturing further afield.

Although a good year overall, there is a lot of hard work remaining with room for improvement but we are ready to face the challenge head on to succeed.

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**YEAR ENDED 31ST DECEMBER 2023**

**TRUSTEES REPORT (Cont'd)**

**Review of Financial Activities**

Total receipts on unrestricted funds were £69,245, majority of which was made up of Tithes & Offerings. There were also other income received, of which £6,175 was rental income from renting out the church flat and £814 of interest received, allocated from the Church's bank account.

£54,632 was spent to provide the Christian ministry from Beckenham Church. 12% in the year largely provides the stipends and expenses for the pastor. The sum that the church expended on wages totalled £8,253, 15% of total expenses. These covered administration, cleaning and accountancy. Church running, maintenance and equipment costs made up 54% of expenses, totalling £29,266. The remaining expenses were made up of motor vehicle & travel £5,947 (10%) and admin costs £3,002 (5%).

The net result for the year was an excess of receipts over payments of £14,613 on unrestricted funds.

**Reserves Policy**

It is the policy of the trustees to distribute all income received throughout the year whilst maintaining sufficient reserves to meet anticipated commitments and administration expenses.

**Risk Management**

The trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risk.

**Independent Examiner**

Mr. Dale Burrell have been appointed to act as Independent Examiner.

Signed on behalf of the Trustees on:

Pastor Jeffery Oxford  
Chair of Trustees

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**YEAR ENDED 31ST DECEMBER 2023**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

Law applicable to Charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy the financial position of the charity and which enable them to both ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. 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.

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**YEAR ENDED 31ST DECEMBER 2023**

**INDEPENDENT EXAMINERS REPORT**

I report on the accounts of the trust for the year ended 31 December 2023, which are set out on pages 7 to 10.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (THE 1993 Act)) and that an independent examination is needed

It is my responsibility to:

- Examine the accounts under section 43 of the 1993 Act;
  
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act); and
  
- To state whether particular matters have come to my attention

**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Basis of Independent Examiner's report**

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 41 of the 1993 Act; and
  
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act;

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 reached.

Dale Burrell  
Christie Burrell Ltd  
9 Cumberland Road  
London  
SE25 4RE

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31ST DECEMBER 2023**

	Note	Unrestricted Funds <u>2023</u> £	Restricted Funds <u>2023</u> £	Total Funds <u>2023</u> £	Last Year <u>2022</u> £
<b>Income and Expenditure</b>					
<u>Incoming Resources</u>					
Tithes & Offering		58,197	0	<b>58,197</b>	<b>0</b>
Contributions & Donations		3,995	0	<b>3,995</b>	<b>0</b>
Other Income		7,053	0	<b>7,053</b>	<b>0</b>
<b>Total Incoming Resources</b>	2	<u>69,245</u>	<u>0</u>	<b><u>69,245</u></b>	<b><u>0</u></b>
<u>Resources Expended</u>					
Direct Charitable Payments		8,614	0	8,614	<b>0</b>
Management and Administration		46,018	0	46,018	<b>0</b>
<b>Total Resources Expended</b>	3	<u>54,632</u>	<u>0</u>	<b><u>54,632</u></b>	<b><u>0</u></b>
<b>Net Incoming/(Outgoing) Resources for the Year</b>		14,613	0	<b>14,613</b>	<b>0</b>
<b>Net Movement in Funds</b>		14,613	0	<b>14,613</b>	<b>0</b>
<b>Balances brought forward as at 1st January</b>		0	0	<b>0</b>	<b>0</b>
<b>Balance carried forward as at 31st December</b>		<u>14,613</u>	<u>0</u>	<b><u>14,613</u></b>	<b><u>0</u></b>

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**BALANCE SHEET**

**AS AT 31ST DECEMBER 2023**

	Notes	Unrestricted Funds <u>2023</u> £	Restricted Funds <u>2023</u> £	Total Funds <u>2023</u> £	Last Year <u>2022</u> £
<b>Fixed Assets</b>					
Investments		0	0	0	0
<b>Current Assets</b>					
Debtors	4	14,613	0	14,613	0
Bank		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<u>14,613</u>	<u>0</u>	<u>14,613</u>	<u>0</u>
<b>Current Liabilities</b>					
Creditors	5	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets less Liabilities		14,613	0	14,613	0
<b>Net Assets</b>		<u>14,613</u>	<u>0</u>	<u>14,613</u>	<u>0</u>
<b>Funds of the Charity</b>					
Unrestricted Funds		14,613		14,613	0
Restricted			0	0	0
<b>Total Charity Funds</b>		<u>14,613</u>	<u>0</u>	<u>14,613</u>	<u>0</u>

## **CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

### **NOTES TO THE ACCOUNTS**

#### **YEAR ENDED 31ST DECEMBER 2023**

##### **1 Accounting Policies**

a) Basis of Accounting

The accounts have been prepared under the historical cost convention (as modified by the revaluation of certain fixed assets) in accordance with applicable accounting standards. The provisions of Accounting by Charities - Statement of Recommended Practice have been adopted in the accounts.

b) Classification of Funds

The unrestricted fund represents unrestricted income which may be spent generally for furthering the charitable work of Church of God (7th Day) Sabbath-Keeping Charity. Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

c) Income and Expenditure

All donations are accounted for in the year they are received. Direct charitable expenditure comprises all expenditure directly relating to the charitable objectives. All Management and Administration costs have been borne by the Church of God (7th Day) Sabbath-Keeping Charity.

d) Taxation

No provision for taxation arises on the income of the Fund due to its charitable status.

##### **2 Incoming Resources**

a) Unrestricted funds

These are made up of tithes, offerings and donations from the Church.

There is also rental income of £5k. This is generated from the renting out of the Church flat.

b) Restricted funds

No restricted funds received.

##### **3 Resources Expended**

a) Direct charitable payments are made up of pastor wages, gowns and quarterlies, totalling £9k

b) Administration costs such as admin wages, accountancy fees, general expenses, total £15k.

c) Motor vehicle and travel totals £5k

d) Property repairs, cleaning, rates & utilities totals £26k

e) No remuneration was paid to the Trustees, nor were any expenses reimbursed.

**CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31ST DECEMBER 2023**

**4. Debtors**

	<u>2023</u>	<u>2022</u>
	£	£
Funds held by church	6,073	0
Accrued Income	3,940	0
Suspense - loan & parking lot	4,600	0
	<u>14,613</u>	<u>0</u>

**5. Creditors**

<u>2023</u>	<u>2022</u>
0	0
0	0
<u>0</u>	<u>0</u>

**6. Connected and Related Parties**

The charity is controlled by the Church of God (7th Day) Sabbath Keeping, which has significant influence over the distribution of funds. The funds being tithes, offerings and donations from it's members and visitors.