

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

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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

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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.

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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.

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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.

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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

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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.

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

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

BALANCE SHEET

AS AT 31ST DECEMBER 2023

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

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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.