

**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**

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**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**

		Unrestricted Funds <u>2024</u> £	Restricted Funds <u>2024</u> £	Total Funds <u>2024</u> £	Last Year <u>2023</u> £
	Notes				
<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**

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
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**

	<b><u>2024</u></b>	<b><u>2023</u></b>
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.