

**THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 30TH JUNE 2022**

CHARITY REGISTRATION NO: 292486

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2022

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**THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 30TH JUNE 2022**

CHARITY REGISTRATION NUMBER:	292486
REGISTERED OFFICE:	The British Conference of the Church of God (Seventh Day) 2 Nettleton Close Little over Derby DE23 3UW
TRUSTEES:	Pastor Robert Crawford - Chair Pastor Reuben Harris Courtney Johnson Pastor Everton McLean Pastor Lipton Smith
BANKERS	Barclays Bank Plc 1 Churchill Place London E14 5HP
INDEPENDENT EXAMINER	Allen Robyn & Associates Ltd Chartered Certified Accountants 367 Caledonian Road London N7 9 DQ

**THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
REPORT OF THE TRUSTEES
YEAR ENDED 30TH JUNE 2022**

The trustees present their report with the financial statements of the charity for the year ended 30th June 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is an unincorporated charity and is governed according to the Constitution and byelaws dated 1981 and amended April 2013.

Risk Management

The Board of Trustees is ultimately responsible for the system of internal control and for reviewing its effectiveness. However, the system is designed to manage the risk of failure to achieve business objectives, and can only provide reasonable and not absolute assurance against material misstatement of loss.

The Board has reviewed the effectiveness of the system of internal control. In particular, they have reviewed and updated the process for identifying and evaluating the major risks affecting the Charity and the policies and procedures by which these risks are managed.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

Mission and Overall Objectives

The Conference objective is to co-ordinate the work of its affiliated Churches in advancing religious knowledge, promoting the principles of morality, benevolence and charity in the proclamation of the Gospel of the Kingdom of God and to teach this in accordance with our Statement of Faith.

Objectives and Aims

The advancement of the Christian religion for the public benefit in particular but not exclusively by:

- 1) coordinating the work of the Church in preaching the gospel;
- 2) teaching the Christian faith and promoting and supporting principles of morality, benevolence and charity through supporting projects dealing with humane causes; and
- 3) Providing facilities with a Christian ethos for the benefit of the local community (including but not restricted to the following):

Weekly Services

Sabbath (Saturday)	The worship services includes: Departmental Ministry Activities Bible studies and discussions
Other week days	Evening services, first Sunday fast services and various programmes Morning prayer meetings and a variety of community outreach activities

Significant activities:

Main activities

The British Conference provides personal services including weddings, funerals, baby dedications, baptisms, counselling. It also provides activities to benefit the community including coffee mornings, food banks, soup kitchens, prison ministry, social events, family outings, conferences and prayer retreats, health and well-being forums and learning and development opportunities.

**THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
REPORT OF THE TRUSTEES
YEAR ENDED 30TH JUNE 2022**

This past year July 21 to June 22 has been stranger than most in that we were all emerging from the COVID-19 lockdown era and so many activities which had been shut down were now needing to be kick-started again. This has been a struggle as there still remains a certain amount of nervousness. Some activities still remain online because 1) we found it advantageous in terms of reaching more people from diverse backgrounds and locations, and 2) many of our members who are housebound because of age or illness, have now been afforded the opportunity to join our services and online activities.

National Events

The Charity seeks to encourage its members and to extend the knowledge of the Christian faith. During the period we successfully achieved this through several national events and one international event as follows:

Outreach Programmes

During the period the Charity focused on food poverty, isolation and loneliness, offering a variety of care and assistance across the regions where we are based as listed below:

July 2021

We were able to hold our usual general convention online – ‘We Are Overcomers,’ which gave us the opportunity to have overseas guest speakers and attendees from around the world.

October 2021 – May 2022

We were able to offer an online leadership coaching sessions on ‘visioneering’, with one of the main presenters being based in the USA.

October 2021

Saw the launch of our TV broadcasting evangelism ministry - ‘The Bridge.’

April 2022

Our national youth conference was one of our first post-COVID national gatherings in person, held in Manchester, whilst also being livestreamed online which enabled us to have guests from our sister

May/June 22

We were able to host two Super Sabbaths, one covering all the congregations in the southern region, and one with midland and northern regions joining together. For this we able to have one of our senior pastors from our USA conference to be with us.

June 2022

We celebrated our first Golden Age Retreat, offering four days of pampering to our over 70s. Some of the treats on hand were swimming, massages and facials, a banquet and dancing, and a chance to sing and worship together. Topics explored in our talking sessions were growing old gracefully, diet and diabetes, and crossing the age divide.

Local Activities

At local level our churches were very active in ensuring the members received spiritual support and practical help where needed.

During the time that congregation numbers were still kept to a minimum by government guidelines, the churches opened their doors at certain times of the day for individuals, both members and from the local community to gain access for a moment of private prayer.

Local churches also provided online worship on set days like ‘noon prayer,’ an opportunity to talk and pray together, especially successful amongst the elderly and unwell. Online Sabbath School providing study, exchange and worship.

We also provided online sessions for the youth and children three years and up, which was a great help for them to meet with teachers and friends.

In the planning of activities for the year and having given due consideration to the Charity Commission’s guidance on public benefit, and the specific guidance on charities for the advancement of religion, the Charity has been committed in its efforts of supporting its Network of Churches in general and in providing training for Pastors, Ministers and Leaders in Ministry on both Pastoral and Governance matters.

**REPORT OF THE TRUSTEES
THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
YEAR ENDED 30TH JUNE 2022**

Outreach Programmes

As we started to open up again in 2021 many of the outreach programmes started to come back into force, such as: food and baby banks, luncheon clubs, coffee mornings and a meal and grocery home delivery service.

Financial Review

The Trustees have implemented robust budgetary controls and continue to monitor costs in an effort to Income - the total income for the twelve months under review was £133,442 (2021 : £ 115,378)

Expenditure - total expenditure in the year was £128,200 (2021: 102,414).

The Charity recorded an operating surplus for the year of £5,242 (2021 : £12,964 surplus).

During the year the Trustees continued to place emphasis on financial management to ensure that the funds within the organisation are properly managed.

Reserve Policy

The trustees have stated that unrestricted funds held by the Conference should be at least three months of annual expenditure. At this level the trustees feel that they would be able to continue the current level of activities of the Conference should there be a significant drop in funding.

Public Benefits Statement

In the planning of activities for the year, and having given due consideration to the Charity Commission's guidance on public benefit, and the specific guidance on charities for the advancement of religion in particular, the Charity has been committed in its efforts of supporting its Network of Churches in general and in providing training for Pastors, Ministers and Leaders in Ministry on both Pastoral and Governance matters.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law applicable to charities in England and Wales, the Charities Act 2011, Charity Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 03/05/2023 and signed:

ON BEHALF OF THE BOARD:



Courtney Johnson (Treasurer)

**REPORT OF THE INDEPENDENT EXAMINER
THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
YEAR ENDED 30TH JUNE 2022**

I report to the trustees on my examination of the accounts of the above charity for the year ended 30th June 2021; which are set out on pages 7 to 12 of this report.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Rolston Allen (FCCA)

Allen Robyn & Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9 DQ

Date: 03/05/2023

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH JUNE 2022

INCOMING RESOURCES	Notes	2022	2021
<i>Incoming resources from generated funds</i>			
Voluntary Income	2	<u>133,442</u>	<u>115,378</u>
RESOURCES EXPENDED			
Charitable Activities	3	95,497	76,402
Governance Costs	4	1,800	1,800
Support Costs	5	<u>30,903</u>	<u>24,212</u>
TOTAL RESOURCES EXPENDED		<u>128,200</u>	<u>102,414</u>
NET INCOME/EXPENDITURE FOR THE YEAR		£5,242	£12,964
RECONCILIATION OF FUNDS			
TOTAL FUNDS BROUGHT FORWARD		<u>1,744,506</u>	<u>1,731,542</u>
TOTAL FUNDS CARRIED FORWARD		<u>£1,749,748</u>	<u>£1,744,506</u>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2022 other than those included in the statement of financial activities.

The notes on pages 9 to 12 form part of these accounts.

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
STATEMENT OF FINANCIAL POSITION
YEAR ENDED 30TH JUNE 2022

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
TANGIBLE ASSETS			
Tangible fixed assets	7	1,632,975	1,632,975
CURRENT ASSETS			
Debtors	9	15,647	14,097
Cash at bank and in hand		<u>106,126</u>	<u>107,634</u>
		121,773	121,731
CREDITORS: due within one year	10	<u>(5,000)</u>	<u>(10,200)</u>
Net Current Assets		<u>£116,773</u>	<u>£111,531</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£1,749,748</u>	<u>£1,744,506</u>
FUNDS:		<u>2022</u>	<u>2021</u>
Unrestricted funds	12	1,743,737	1,738,495
Restricted Funds	12	<u>£6,011</u>	<u>£6,011</u>
		<u>£1,749,748</u>	<u>£1,744,506</u>

The financial statements were approved by the Board of Trustees on 03/05/2023 and were signed on its behalf by:



Courtney Johnson (Treasurer)

The notes on pages 9 to 12 form part of these accounts.

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared under the historical cost convention and in accordance with FRS 102 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard Section 1A applicable in the UK and Republic of Ireland and the Companies Act 2006.

The British Conference of the Church of God (Seventh Day) meets the definition of a public benefit entity under FRS 102.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue operation for the foreseeable future. The Charity has adopted the Going Concern basis for the preparation of the financial statement.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and other incoming resources - Represents income from tithes and offerings from members and visitors of the Church recorded when they are receivable.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property and Investment property	Nil
Furniture and equipment	25%
Motor Vehicles	25%

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2022

2. VOLUNTARY INCOME	<u>2022</u>	<u>2021</u>
Tithes and offerings	121,492	93,467
Covid financial assistance	-	16,646
Donations and pledges	11,940	5,247
Interest	<u>10</u>	<u>18</u>
Total incoming resources	<u>£133,442</u>	<u>£115,378</u>
Total incoming resources		
3. CHARITABLE EXPENDITURE		
Convention and retreats	-	4,434
Covid financial assistance	-	10,635
Ministry expenses	13,431	3,544
Ministerial allowances	37,429	36,780
Advertisement and promotion	2,560	750
Music ministry	2,150	-
Children's & youth ministry	-	62
Premises rental	15,317	7,408
Books & periodicals	1,605	3,856
Honorarium	550	2,400
Hospitality	5,771	676
Welfare	<u>16,684</u>	<u>5,857</u>
	<u>£95,497</u>	<u>£76,402</u>
Examiner fees	<u>£1,800</u>	<u>£1,800</u>
5. MANAGEMENT AND SUPPORT COST		
Insurance	2,304	2,430
Repairs & cleaning	708	1,793
Travel and subsistence	4,105	2,011
Central office expenses	3,218	2,343
Subscriptions	210	1,170
Stationery , IT and telephone	2,828	1,948
Light, heating and rates	9,390	9,318
Accountancy services	2,000	2,000
Professional fees	6,000	1,070
Bank charges	140	99
Sundry	-	<u>30</u>
	<u>£30,903</u>	<u>£24,212</u>

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2022

6. TRUSTEES REMUNERATION AND BENEFITS

Trustees' expenses

All tasks are carried out by Trustees are paid by Stipend in accordance with the Charity's constitution
 These expenses are paid for by contributions from the associated Churches.

7. FIXED ASSETS	<u>Freehold Property</u>	<u>Equipment & Furniture's</u>	<u>Total</u>
COST			
At 1st July 2021	<u>1,632,975</u>	<u>22,373</u>	<u>1,655,348</u>
As at 30th June 2022	<u>1,632,975</u>	<u>22,373</u>	<u>1,655,348</u>
DEPRECIATION			
Opening Balance	-	22,373	22,373
Disposal	-	-	-
Charge for the year	-	-	-
	-	<u>22,373</u>	<u>22,373</u>
NET BOOK VALUE			
As at 30th June 2022	<u>£1,632,975</u>	<u>£0</u>	<u>£1,632,975</u>
As at 30th June 2021	<u>£1,632,975</u>	<u>£0</u>	<u>£1,632,975</u>

9. DEBTORS AND PREPAYMENTS

	<u>2022</u>	<u>2021</u>
Loans to members	<u>£15,647</u>	<u>£14,097</u>

10. CREDITORS : Amounts falling due within one year

	<u>2022</u>	<u>2021</u>
Accruals	<u>£5,000</u>	<u>£10,200</u>

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2022

11. MOVEMENTS IN FUNDS	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
Unrestricted Funds			
General Fund	<u>£116,796</u>	<u>£117,565</u>	<u>(£769)</u>
		<u>Movement in Funds</u>	<u>30/06/2022</u>
	<u>01/07/2021</u>		
Unrestricted Funds	<u>1,738,495</u>	<u>5,242</u>	<u>1,743,737</u>
	<u>£1,738,495</u>	<u>£5,242</u>	<u>£1,743,737</u>
Restricted Funds			
Covid - Financial assistance fund	<u>£6,011</u>	<u>-</u>	<u>£6,011</u>
Total funds	<u>£1,744,506</u>	<u>£5,242</u>	<u>£1,749,748</u>

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
INCOME AND EXPENDITURE
YEAR ENDED 30TH JUNE 2022

Incoming Resources:	Unrestricted	
Voluntary income:	<u>2022</u>	<u>2021</u>
Tithes and offerings	121,492	93,467
Covid financial assistance	-	16,646
Donations and pledges	11,940	5,247
Interest	<u>10</u>	<u>18</u>
Total incoming resources	<u>£133,442</u>	<u>£115,378</u>
RESOURCES EXPENDED:		
Charitable activities:		
Convention and retreats	-	4,434
Covid financial assistance	-	10,635
Ministry expenses	13,431	3,544
Ministerial allowances	37,429	36,780
Advertisement and promotion	2,560	750
Music ministry	2,150	-
Children's & youth ministry	-	62
Premises rental	15,317	7,408
Books & periodicals	1,605	3,856
Honorarium	550	2,400
Hospitality	5,771	676
Welfare	<u>16,684</u>	<u>5,857</u>
	<u>£95,497</u>	<u>£76,402</u>
GOVERNANCE COSTS		
Examiner fees	<u>£1,800</u>	<u>£1,800</u>
SUPPORT COSTS: MANAGEMENT		
Insurance	2,304	2,430
Repairs & cleaning	708	1,793
Travel and subsistence	4,105	2,011
Central office expenses	3,218	2,343
Subscriptions	210	1,170
Stationery , IT and telephone	2,828	1,948
Light, heating and rates	9,390	9,318
Accountancy services	2,000	2,000
Professional fees	6,000	1,070
Bank charges	140	99
Sundry	-	<u>30</u>
	<u>£30,903</u>	<u>£24,212</u>
Total resources expended	<u>£128,200</u>	<u>£102,414</u>
Total Income over expenditure	<u>£5,242</u>	<u>£12,964</u>