

**THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 30TH JUNE 2023**

CHARITY REGISTRATION NO: 292486

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2023

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**THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 30TH JUNE 2023**

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 2023

The trustees present their report with the financial statements of the charity for the year ended 30th June 2023. 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:

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

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YEAR ENDED 30TH JUNE 2023**

Significant activities:

The Board of the British conference is due to elect new representatives at our one conference in March 2024.

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.

This past years July 22 to Jun 23 we were able to put into place some of the plans we had prior to COVID-19 bringing all scheduled programmes to a halt.

Achievements

New Logo and Branding

It is important to have a clear understanding of the message that we want to portray through our charity logo. As a result of this a team was engaged to design a logo along with fresh branding that will reflect and represent the charity, modernising the organisation and embodying our mission and vision statement.

Television Ministry

The charity has taken a significant step in spreading the gospel by launching its television ministry called The Bridge. This ministry features members of the Charity from across the UK who participate in weekly recordings to discuss key points related to the gospel. These discussions are thoughtfully condensed into manageable sound bites, making the message accessible to a wider audience.

New Conference Office

The Charity has operated over the years without a physical central office and so is delighted to now have premises where we can have an onsite studio for filming, conference and meeting rooms, plus facilities available for use by the local community and businesses, plus the ability to employ an office administrator.

Children & Youth Departments (NCYM)

In this term the Charity was able to hold the Children's Day Conference once again. Children from across all the branches came together for a very fun day. They had the opportunity to show of their skills and talents in song, music, poetry, skits etc. It was also a great opportunity to include children from our local communities to enjoy the day also. The Youth Department were able to hold a winter celebration in December. They organised a lavish banquet which was a ticketed event. Arranging this event pushed all the young people to use and learn event planning skills. The event was held in Gloucester but again young people from across the UK travelled to join the celebration. Easter 23 also saw the Youth Department hold their first Youth Conference since COVID-19. The event was hosted Manchester and was attended by youth from across the UK. The theme running through all the events was 'What on Earth am I Here For,' which was addressing the struggles young people can face in identifying where they fit in the world.

Women's Ministries

The Women's Ministries hosted two national events in this term, one in Croydon London and one in Birmingham. Both events were intended to be regional as in south and midlands, however attendees to the events – men and women, members of the charity and the local communities came from across the UK. The theme 'Mind the Gap' and addressed emotional and relational struggles faced by women which leaves them feeling separate.

Men's Ministries

In this term the men's ministries did not hold any national events but at local levels across the charity, the ministry continues to have monthly gatherings where they enjoy Bible study and discussions, social events including domino and board game nights, pizza nights. They have also had group walks and nights out for a meal. At their discussion events in particular they cover topics addressing health, family life and world events.

**REPORT OF THE TRUSTEES
THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
YEAR ENDED 30TH JUNE 2023**

New Ministries

The Charity has established two further departments: Inclusive Ministry and Family and Counselling Ministry.

The Inclusive Ministries focuses on ensuring the Charity caters for all. It is not limited to children and young people but to all age groups and offers assistance and opportunities to participate, using their skills, abilities and creativity.

The Counselling Ministry provides Bible centred practical advice and teaching around parenting and other aspects of family life. The aim is to be professional, confidential and beneficial, providing caring counselling, designed to meet the social psychological and emotional needs of members of the Charity and beyond into the community at large.

Outreach Activities

The Charity's outreach programmes are growing from the strength to strength, with Baby Banks, Food Banks, Tea & Coffee mornings, Luncheon Clubs, Soup Kitchen, Legal Surgery and prison ministry. The increase of volunteers and in some cases receiving support from local counsel or other charities is enable the Charity to reach more and more people in need.

The local churches continue to provide online worship on set days like noon prayer on week days, where the users can talk and pray together. This is especially welcomed by our elderly and those no longer able to come out. We also continue to provide online Sabbath School providing study, and worship.

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.

Financial Review

The Trustees have implemented robust budgetary controls and continue to monitor costs in an effort to continue to deliver a balanced budget for the future. The summary of its financial performance is as follows:

Income - the total income for the twelve months under review was £135,317 (2022 : £ 133,442)

Expenditure - total expenditure in the year was £177,279(2022: £128,200).

The Charity recorded an operating deficit for the year of (£41,963), (2022 : £5,242). 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.

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REPORT OF THE TRUSTEES
YEAR ENDED 30TH JUNE 2023

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.

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:

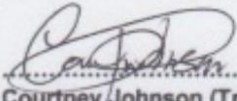
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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..... 25/04/2024.....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 2023**

I report to the trustees on my examination of the accounts of the above charity for the year ended 30th June 2023; 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: 29/04/2024

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH JUNE 2023

INCOMING RESOURCES	Notes	Unrestricted 2023	Unrestricted 2022
<i>Incoming resources from generated funds</i>			
Voluntary Income	2	<u>135,317</u>	<u>133,442</u>
 RESOURCES EXPENDED			
Charitable Activities	3	119,289	95,497
Governance Costs	4	1,800	1,800
Support Costs	5	<u>56,190</u>	<u>30,903</u>
TOTAL RESOURCES EXPENDED		<u>177,279</u>	<u>128,200</u>
NET INCOME/EXPENDITURE FOR THE YEAR		(41,963)	£5,242
 RECONCILIATION OF FUNDS			
TOTAL FUNDS BROUGHT FORWARD		1,749,748	1,744,506
Prior year adjustment	11	124	-
Transfer of Funds	11	<u>(9,942)</u>	=
TOTAL FUNDS CARRIED FORWARD		<u>£1,697,967</u>	<u>£1,749,748</u>

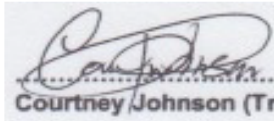
None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2023 other than those included in the statement of financial activities.

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 2023

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
TANGIBLE ASSETS			
Tangible fixed assets	7	1,632,975	1,632,975
CURRENT ASSETS			
Debtors	9	2,850	15,647
Cash at bank and in hand		<u>81,942</u>	<u>106,126</u>
		84,792	121,773
CREDITORS: due within one year	10	<u>(19,800)</u>	<u>(5,000)</u>
Net Current Assets		<u>£64,992</u>	<u>£116,773</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£1,697,967</u>	<u>£1,749,748</u>
FUNDS:		<u>2023</u>	<u>2022</u>
Restricted funds	11	1,691,956	1,743,737
Unrestricted Funds	11	<u>£6,011</u>	<u>£6,011</u>
		<u>£1,697,967</u>	<u>£1,749,748</u>

The financial statements were approved by the Board of Trustees on ...25/04/2024..... 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 2023

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.

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 2023

2. VOLUNTARY INCOME	<u>2023</u>	<u>2022</u>
Tithes and offerings	113,442	121,492
Donations and pledges	18,481	11,940
Interest	47	10
Other Income	<u>3,347</u>	-
Total incoming resources	<u>£135,317</u>	<u>£133,442</u>
3. CHARITABLE EXPENDITURE		
Convention and retreats	10,355	-
Ministry expenses	14,926	13,431
Ministerial allowances	37,825	37,429
Advertisement and promotion	-	2,560
Music ministry	-	2,150
Children's and youth ministry	-	-
Premises rental	41,003	15,317
Books & periodicals	5,494	1,605
Honorarium	379	550
Hospitality	1,937	5,771
Welfare	<u>7,371</u>	<u>16,684</u>
	<u>£119,289</u>	<u>£95,497</u>
Examiner fees	<u>£1,800</u>	<u>£1,800</u>
5. MANAGEMENT AND SUPPORT COST		
Insurance	2,736	2,304
Repairs & cleaning	2,834	708
Travel and subsistence	6,268	4,105
Central office expenses	4,757	3,218
Subscriptions	-	210
Stationery, IT and telephone	11,654	2,828
Light, heating and rates	15,726	9,390
Accountancy services	2,000	2,000
Professional fees	210	6,000
Bank charges & Interest	308	140
General expenses	<u>9,697</u>	-
	<u>£56,190</u>	<u>£30,903</u>

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2023

6. TRUSTEES REMUNERATION AND BENEFITS

Trustees' expenses

There are no paid staff. All tasks are carried out by Trustees who are not remunerated and do not receive any expenses or benefits for their activities.

7. FIXED ASSETS

	<u>Freehold Property</u>	<u>Equipment & Furniture's</u>	<u>Total</u>
COST			
At 1st July 2022	1,632,975	22,373	1,655,348
Disposal	-	-	-
As at 30th June 2023	<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 2023	<u>£1,632,975</u>	<u>£0</u>	<u>£1,632,975</u>
As at 30th June 2022	<u>£1,632,975</u>	<u>£0</u>	<u>£1,632,975</u>

The Trustees stated that they are considering the process of obtaining professional valuations of the above properties and that all properties are mortgage free.

9. DEBTORS AND PREPAYMENTS

	<u>2023</u>	<u>2022</u>
Loans to members	<u>2,850</u>	<u>15,647</u>
	<u>£2,850</u>	<u>£15,647</u>

10. CREDITORS : Amounts falling due within one year

	<u>2023</u>	<u>2022</u>
Accruals	4,800	5,000
Loans from members	<u>15,000</u>	-
	<u>£19,800</u>	<u>£5,000</u>

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2023

11. MOVEMENTS IN FUNDS

	<u>Incoming Resources</u>		<u>Resources Expended</u>	<u>Movement in Funds</u>
Unrestricted Funds				
General Fund		<u>£135,317</u>	<u>£177,279</u>	<u>(£41,963)</u>
	<u>01/07/2022</u>	<u>Transfer of Funds</u>	<u>Movement in Funds</u>	<u>30/06/2023</u>
Unrestricted Funds	£1,743,737	(£9,942)	(41,963)	£1,691,832
Prior year adjustment		=	<u>124</u>	<u>£124</u>
	<u>£1,743,737</u>	<u>(£9,942)</u>	<u>(41,838)</u>	<u>£1,691,956</u>
Restricted Funds				
Restricted Funds	6,011	-		6,011
	<u>£6,011</u>	=	=	<u>£6,011</u>
Total funds	<u>£1,749,748</u>	<u>(£9,942)</u>	<u>(£41,838)</u>	<u>£1,697,967</u>

The transfer of funds represent the removal of Maide Vale balances from from the 2023 account as they have left the conference.

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
INCOME AND EXPENDITURE
YEAR ENDED 30TH JUNE 2023

	<u>2023</u>	<u>2022</u>
	£	£
Incoming Resources:		
Voluntary income:		
Tithes and offerings	113,442	121,492
Donations and pledges	18,481	11,940
Interest	47	10
Other Income	<u>3,347</u>	-
Total incoming resources	<u>£135,317</u>	<u>£133,442</u>
RESOURCES EXPENDED:		
Charitable activities:		
Convention and retreats	10,355	-
Ministry expenses	14,926	13,431
Ministerial allowances	37,825	37,429
Advertisement and promotion	-	2,560
Music ministry	-	2,150
Children's and youth ministry	-	-
Premises rental	41,003	15,317
Books & periodicals	5,494	1,605
Honorarium	379	550
Hospitality	1,937	5,771
Welfare	<u>7,371</u>	<u>16,684</u>
	<u>£119,289</u>	<u>£95,497</u>
GOVERNANCE COSTS		
Examiner fees	<u>£1,800</u>	<u>£1,800</u>
SUPPORT COSTS: MANAGEMENT		
Insurance	2,736	2,304
Repairs & cleaning	2,834	708
Travel and subsistence	6,268	4,105
Central office expenses	4,757	3,218
Subscriptions	-	210
Stationery, IT and telephone	11,654	2,828
Light, heating and rates	15,726	9,390
Accountancy services	2,000	2,000
Professional fees	210	6,000
Bank charges & interest	308	140
Bad debts written off	<u>9,697</u>	-
	<u>£56,190</u>	<u>£30,903</u>
Total resources expended	<u>£177,279</u>	<u>£128,200</u>
Total Income over expenditure	<u>(£41,963)</u>	<u>£5,242</u>