

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)

A CHARITABLE REGISTERED CHARITY

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2025

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)
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THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 JUNE 2025

Trustees	Reuben Harris Kevin Shaw Janhoi Kelly Shane Moore Owen Harris Lipton Smith
Charity Number	292486
Registered Office	Derby Road West Croydon CR0 3SE
Chairman	Lipton Smith

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30th June 2025.

The British Conference continues to provide a wide range of personal and community-focused services, including weddings, funerals, baby dedications, baptisms and counselling. Across the UK, the Conference also remains committed to delivering activities that support and uplift local communities. These include coffee mornings, food banks, soup kitchens, prison ministry, social events, family outings, conferences, prayer retreats, health and well-being forums, and learning and development opportunities.

The period July 2024 to June 2025 has again been a highly active and productive year. Building on the progress of previous terms, the Conference continued to deliver planned programmes while strengthening its operational, financial and governance structures. With the election of a new Executive Board in June 2024, significant improvements were initiated immediately to enhance accountability, transparency and the long-term sustainability of the organisation.

TV ministry

The TV Ministry continued to evolve during 2024/5 as the Conference reassessed its approach to national outreach. While the long-held desire to build a wider public presence led to the launch of The Bridge television programme, the programming team recognised that the broadcast had limited impact due to ongoing operational constraints. Following a structured review, the Executive Board determined that resources would be better utilised by withdrawing from traditional television broadcasting for the present and redirecting efforts toward developing a strengthened YouTube-based ministry, offering greater flexibility and reach. Despite this transition, the one-to-one teaching programme remains active and continues to provide meaningful support and spiritual engagement for participants.

Children & Youth Departments (NCYM)

The vision of NCYM remains unchanged as we continue to empower, shape and protect our children and young people by grounding them in the fundamental teachings of what it means to be a Christian child in today's world. Although the year presented familiar challenges, it was overall a positive and productive period, supported by strong collaboration across our churches. This year marked the conclusion of our three-year theme, "What on Earth Are We Here For - Let's Build Back the Family," culminating with the final focus, "What More Does God Have in Store?" Feedback from the national conference and venue was overwhelmingly positive, despite lower attendance numbers, and the theme once again proved meaningful and impactful. Youth leaders continue to support children and young people as they navigate ongoing pressures in education and family life, and the new two-year theme will build on this work by addressing the vital role family life plays in the strength and stability of the church.

Women's Ministries

The Women's Ministry progressed significantly from 2023/24 to 2024/25, moving from delivering national and local fellowship events under the "Mind the Gap" theme to leading a year of remarkable spiritual impact, strategic development and wider collaboration across the Charity. The 2024/25 term was marked by the transformative "New Wine, New Wineskin" national conference, the launch of an 18-month partnership with the Men's Ministry, and involvement in major initiatives including workshops, a joint concert, parenting courses and the unified national conference. The year also celebrated the 25th Anniversary of the Ministry, strengthened local leadership through development sessions and the new Leadership Toolbox, and deepened spiritual engagement through continuous prayer and fasting. Overall, the Ministry expanded its influence, built stronger connections across departments, and entered a new season of purposeful, forward-looking service.

Men's Ministries

From 2023/4 to 2024/5, the Men's Ministries progressed significantly from hosting only local monthly gatherings—such as Bible studies, discussion sessions, walking trips, games nights and social activities—to a revitalised, outward-reaching ministry strengthened by a full relaunch. In 2024/5, the department expanded its impact through face-to-face visits to four congregations, participation in Gloucester Men's Day, the introduction of national prayer meetings, and a well-received teaching forum. National strategy work began to support smaller congregations, while partnership with Women's Ministries launched an 18-month joint programme, highlighted by the combined conference "As for Me and My House." The ministry also broadened its horizons internationally through engagement with Men's Ministries in Poland and preparation for upcoming international conferences, demonstrating a clear shift from maintaining local fellowship to building a dynamic, strategic and internationally connected ministry.

Outreach activities

The Charity's outreach activities continued to grow from 2023/24 into 2024/25, expanding both in reach and impact across local communities. While Baby Banks, feeding stations, food banks and wider community services were already strengthening in the previous year, 2024/25 saw these programmes become firmly established in Croydon, Derby, Birmingham, Gloucester and Manchester. The continued commitment of volunteers has enabled consistent delivery of vital support to individuals and families, reflecting the Charity's deepening presence in addressing community needs. Alongside this, the Family Health and Counselling Ministry made significant progress this year, expanding its focus to include physical health, delivering a series of impactful seminars, counselling support sessions and skills-training activities, and strengthening its team with qualified professionals. The ministry supported individuals and families through practical education, emotional care and awareness events, while also advancing safeguarding work across several branches. With new training programmes, health initiatives and collaborative plans underway, the ministry continues to promote holistic wellbeing rooted in faith and compassionate care.

Other ministries

The Inclusive Ministry progressed significantly from 2023/24 to 2024/25, moving from initial efforts to broaden involvement and create space for members with learning and physical challenges to a well-established, active ministry offering regular monthly online meetings, educational presentations and wider collaboration. Throughout 2024/25 the ministry delivered specialist teaching on topics such as mental health, anxiety and the social and educational implications of disability, strengthened partnerships with the Adventist Special Needs Association, and increased participation in national events including disability conferences, carer support days, and a family respite weekend. Awareness-raising also expanded through engagement with Neurodiversity Celebration Week and Down Syndrome Day, while plans for a sensory room at COG7 Croydon demonstrate growing commitment to accessibility. Overall, the ministry has become more structured, visible and supportive—creating safer, more empowering spaces for children, adults and families living with disabilities.

National Administration Department

Over the past year, the National Administration Department (NAD) has strengthened conference operations by updating key national policies, integrating the new church logo into official stationery, enhancing internal communication through ongoing improvements to the Church Management System (CMS), and delivering CMS refresher training to local administrators and pastors. The team has also implemented Confluence as a central project-management and document-storage tool. Looking ahead to 2025/26, plans include developing a writing council to support policy creation, adding a conference-wide calendar to CMS, completing the redesigned church website and refreshed church app, and further expanding Confluence to host all conference policies and documents.

The Bridge

The Bridge continued to serve as a flexible and impactful evangelism tool, delivering online group sessions, one-to-one studies, and over 50 discussion episodes on YouTube, resulting in restored members, baptisms, and ongoing long-term study support. Materials such as flyers and 6-topic booklets are now in active use across multiple churches, and a new media team was recruited in March 2025 to prepare for the delayed second-stage external media launch, ensuring planned promotional activities can progress effectively.

Development Team

Over the past eleven months, the Strategic Leadership Team has been developing a comprehensive plan to strengthen the conference's ministry operations, while the Leadership Development Team has focused on equipping current and emerging leaders for effective 21st-century ministry. Together, their work is laying the foundation for a clearer, more focused and future-ready direction for the conference.

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 £182,473 (2024: £ 153,617)

Expenditure - total expenditure in the year was £136,800 (2024: £153,750).

The Charity recorded an operating surplus for the year of £45,673, (2024: (£133)). 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.

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 trustees' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2015 and the provisions of the trust deed. They are also responsible for safekeeping the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the Board of Trustees on.....and signed:

ON BEHALF OF THE BOARD:

This report was approved by the trustees and signed on its behalf by:



Lipton Smith
Chair

Date : **21 April 2026**

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 JUNE 2025

Independent Examiner's Report to the Trustees of The British Conference of Church of God (Seventh Day)

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 30 June 2025 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities 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, 9DQ

Date:26/04/2026.....

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2025

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:					
Donations and legacies	2	176,155	-	176,155	162,392
Charitable activities	3	4,575	-	4,575	-
Investments	4	1,743	-	1,743	209
Total		182,473	-	182,473	162,601
Expenditure on:					
Raising funds		44,953	-	44,953	19,607
Charitable activities	5	90,287	-	90,287	137,963
Other	7	1,560	-	1,560	-
Total		136,800	-	136,800	157,570
Net income		45,673	-	45,673	5,031
Net movement in funds		45,673	-	45,673	5,031
Reconciliation of funds:					
Transfers in funds		159,073	-58,981	100,092	-
Total funds brought forward		11,042	1,691,956	1,702,998	1,697,967
Total funds carried forward		215,788	1,632,975	1,848,763	1,702,998

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)

BALANCE SHEET

FOR THE YEAR ENDED 30 JUNE 2025

Recommended categories by activity	Notes	Total Funds 2025 £	Total Funds 2024 £
Fixed assets			
Tangible assets	8	1,634,021	1,632,975
Total fixed assets		1,634,021	1,632,975
Current assets			
Debtors	9	1,550	2,550
Cash at bank and in hand	10	232,412	83,753
Total current assets		233,962	86,303
Creditors: amounts falling due within one year	11	7,220	4,280
Net current assets/(liabilities)		226,742	82,023
Total assets less current liabilities		1,860,763	1,714,998
Creditors: amounts falling due after one year	12	12,000	12,000
Total net assets		1,848,763	1,702,998
Funds of the Charity			
Unrestricted funds	13	215,788	11,042
Restricted funds	13	1,632,975	1,691,956
Total funds		1,848,763	1,702,998

The financial statements were approved by the trustees on 21 April 2026 and signed on its behalf by:



Lipton Smith
Chair

Date : **21 April 2026**

THE BRITISH CONFERENCE OF THE CHURCH OF GOD (SEVENTH DAY)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
Freehold Property	Nil	2025	
Furniture & Equipment	25	2025	Straight line method

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donation and gifts	57,792	57,792	45,184
Other	10,512	10,512	4,124
Tithes & Offerings	107,851	107,851	113,084
Total	176,155	176,155	162,392

3. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2025
	£	£
Rental Income	4,575	4,575
Total	4,575	4,575

4. Income from Investments

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Interest income	1,743	1,743	209
Total	1,743	1,743	209

5. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Convention & Retreats	-	-	22,114
Ministry Expenses	19,458	19,458	21,523
Ministerial Allowances	21,648	21,648	38,100
Children & Youth Ministry	400	400	451
Premises rental	42,383	42,383	27,339
Books and periodicals	1,592	1,592	1,678
Hospitality	3,788	3,788	3,669
Welfare	300	300	243
Convention & Retreats	563	563	-
Bank charges	155	155	139
Legal/professional fees	-	-	820
Total	90,287	90,287	116,076
Support Costs	-	-	21,887
	90,287	90,287	137,963

6. Support Costs

	Total funds 2025	Total funds 2024
Analysis	£	£
Support Costs		
Light & Heating	11,288	6,866
Repairs & cleaning	5,830	12,079
Insurance	1,593	2,357
Travel and subsistence - Vehicle Fuel	5,164	3,811
Water Rates	220	-
Meeting Expenses	572	-
Training Costs	315	-
Advertising and marketing	209	10,684
Printing and stationery	15,622	3,417
Governance Costs		
Accountants fees	4,140	2,280
	44,953	41,494

7. Other Expenditure

	Unrestricted funds	Total funds 2025
Analysis	£	£
Other expenses	1,560	1,560
Total	1,560	1,560

8. Tangible Fixed Assets

	Freehold Land & Buildings	Fixtures & Fittings
	£	£
8.1 Cost or valuation		
At 01 July 2024	1,632,975	22,373
Additions	-	1,046
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 30 June 2025	1,632,975	23,419

8.2 Depreciation and impairments

At 01 July 2024	-	22,373
Charge for the year	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 30 June 2025	-	22,373

8.3 Net book value

At 01 July 2024	1,632,975	-
At 30 June 2025	1,632,975	1,046

9. Debtors: Amounts falling due within one year

Analysis of Debtors	Total funds 2025	Total funds 2024
	£	£
Trade debtors	1,550	2,550
Total	1,550	2,550

10. Cash at bank and in hand

Analysis	Total funds 2025	Total funds 2024
	£	£
Cash at bank and in hand	232,412	83,753
Total	232,412	83,753

11. Creditors: Amounts falling due within one year

Analysis of Creditors	Total funds 2025	Total funds 2024
	£	£
Accruals and deferred income	7,220	4,280
Total	7,220	4,280

12. Creditors: Amounts falling due after one year

Bank loans and overdrafts	12,000	12,000
Total	12,000	12,000

13. Charity funds

13.1 Details of material funds held and movements during the current reporting period

	Fund balances brought forward	Income	Expenditure	Transfers Between Funds	Fund balances carried forward
Fund names	£	£	£	£	£
Unrestricted funds	11,042	182,473	136,800	58,981	115,696
Transfers in reserves (unrestricted funds)				100,092	100,092
					215,788
Restricted funds	1,691,956	-	-	-58,981	1,632,975
Total	1,702,998	182,473	136,800	100,092	1,848,763

13.2 Details of material funds held and movements during the previous reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
Unrestricted funds	6,011	162,601	157,570	11,042
Restricted funds	1,691,956	-	-	1,691,956
Total	1,697,967	162,601	157,570	1,702,998

14. Average Number of Employees

	This year £	Last year £
The average number of employees during the year	Nil	Nil

15. Transfers into funds

In the current financial year, the Conference incorporated the financial activities of a number of churches that have formally come under its organisational banner. These churches were not included in the prior year's comparative figures, as their affiliation occurred during the reporting period and therefore represents an expansion of the Charity's operational scope.

The consolidation of these churches' financial information resulted in a net contribution of £100,092 to the Charity's unrestricted reserves, reflecting the combined impact of their income and expenditure for the period following affiliation.

In addition, a reclassification of restricted funds amounting to £58,981 into unrestricted funds has been recognised. This adjustment reflects updated assessments of donor intent and the completion of activities for which certain restricted funds were originally designated. The reclassification is presented on the face of the Statement of Financial Activities (SOFA) to ensure full transparency and compliance with the Charities SORP (FRS 102).