LIVING YAHWEH 7TH DAY SABBATH ASSEMBLIES UK

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

CHARITY NUMBER: 1197818

LIVING YAHWEH 7TH DAY SABBATH ASSEMBLIES UK
10 STERLING CLOSE
WILLESDEN
LONDON
NW10 2HD

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LIVING YAHWEH 7TH DAY SABBATH ASSEMBLIES UK

TRUSTEES' REPORT
YEAR ENDED 31ST DECEMBER 2025

The trustees are pleased to present their report for the year ended 31st December 2025 for the charity, Living Yahweh 7th Day Sabbath Assemblies Uk with charity number 1197818.

The Trustees of the charity are: Stephenson Kyereme
St Nicholas Boateng Ampofo
Veronica Poku

The principal address of the charity is : 10 Sterling Close
Willesden
NW10 2HD

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 30th April 2012.The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time . The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful worship services through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held various worship conferences during the year in which individuals came from all around the community to attend. The programs and conferences proved to be very beneficial to those who attended as there were many who gave feedback to the positive impact the events had on their lives.

FINANCIAL REVIEW

The income of the charity is above £79556. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the rent of its building that it uses for worship services and managing its operational expenses.
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RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 1993.They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 15th October 2026 and signed on their behalf by:

_____

Independent Examiner's Report
To the Trustees

LIVING YAHWEH 7TH DAY SABBATH ASSEMBLIES UK

I report on the accounts of the church for the year ended 31st December 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act),does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

(1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
- proper accounting records are kept(in accordance with section 130 of the 2011 Act
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or

(2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
95 Miles road
Mitcham
Surrey
CR4 3FH

LIVING YAHWEH 7TH DAY SABBATH ASSEMBLIES UK

ACCOUNTS FOR THE YEAR ENDED 31st December 2025

1 Receipts & Payments Account (General Purpose Fund)

Income Receipts

	£ 2025	£ 2024
Tithes and Offerings	70893	77291
Gift Aid	8663	0
Total Receipts	**79556**	77291
Direct Chaitable Expenditure		
Printing	155	108
Welfare	3460	5896
Hire of Hall	5505	4404
Church events	5080	5300
Church Supplies	2911	3038
Stationery	0	100
Missions	60005	49570
Bank charges	142	75
Travel	430	1015
Refreshments	30	1110
Speakers Expenses	1595	0
Charitable donations	2570	3303
Advertising	0	150
Total	**81883**	74069
Other Expenditure		
Professional fees	1249	1149
Minbus	0	0
Equipments	519	0
	1768	1149
Total Payments	**83651**	**75218**
Net Receipts/(Payments) for the year	-4095	7932
Loan repaid	**-1000**	**-1800**
Cash Funds at start of year	**8600**	**2468**
Cash Funds at the end of the year	**3505**	8600

LIVING YAHWEH 7TH DAY SABBATH ASSEMBLIES UK

2 Statements of Assets and Liabilities at 31st December 2025

Cash Funds	**Unrestricted Funds**	
	2025	**2024**
	£	**£**
Bank	3505	8600
Total Cash Funds	3505	8600
Assets Retained for the Charity's Own use		
Instruments	205	256
Equipment	1345	930
	1550	1186
Liabilities		
Accounting fee	480	400

Approved by the Trustees and signed on their behalf:

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LIVING YAHWEH 7TH DAY SABBATH ASSEMBLIES UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2025

ACCOUNTING POLICIES

Basis of Accounting
These accounts have been prepared on the receipts and payments basis under section Charities Act 2011.

Funds
Unrestricted funds are those which can be used at the Trustees' discretion. Restricted Funds are those whose purposes have been restricted by the donor.

Staff
The organisation had no employees during the accounting year. All the work of the organisation was undertaken by volunteers during the financial year.

Depreciation
Depreciation is calculated at 20% reducing balance method