CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31ST DECEMBER 2025

CHARITY NO: 1201021

DALE BURRELL
Chartered Accountant

CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO

YEAR ENDED 31ST DECEMBER 2025

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CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO

YEAR ENDED 31ST DECEMBER 2025

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 Ms. Ericka Dale Ms. Lakeisha Fears Johnson
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 2025

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

Throughout the year, charitable and financial support was extended to overseas mission work and church expansions in Kenya, Ghana, Malawi, Tanzania, Pakistan, and Greece. On the domestic front, key operational infrastructure was strengthened: security was enhanced through new CCTV installations, and plans were laid for essential building maintenance, including replacing church doors, fitting a new £12,000 fire alarm system, and acquiring church transport. To assist our community further, plans were introduced for church volunteers to support elderly brethren with home and garden errands. Our local outreach was strengthened by our Hospitality team providing regular weekly lunches and food support on Saturdays, alongside the continued operation of our church van to assist members with transport for services and trips. We also celebrated ongoing growth across all assemblies with regular baptisms and new members taking up fellowship.

In April we held three days of fasting in church in Nottingham, followed by a period of prayer and sanctification leading into the Lord's Supper and an All Praise Day of thanksgiving. The youth convention was hosted over the Easter bank holiday weekend. Structural progress was made as the merger between the UK and Canada churches was completed, establishing an executive board presence and linking UK central funds.

In May we carried out community outreach in Nottingham, including a Friends and Family Day, as well as an outreach initiative in Greenwich. We gathered for our annual Convocation under the theme "It's time to leave!", which incorporated Women's Day, Youth Day, and the baptism of four new candidates into the fellowship.

In June we observed All Praise Day, hosted a Youth Event in Greenwich, and held a Youth Sabbath in Nottingham. Our Daughters of Zion women's ministry held a specialized meeting focused on spiritual growth, and we hosted a dedicated Senior Citizen Weekend across our branches. Plans were also finalized to establish a structured national youth committee

Development, Activities and Achievements *(cont'd)*

alongside local committees in Nottingham and Beckenham, supported by a dedicated youth media team.

In July our Nottingham assembly visited the Gloucester fellowship, followed by a dedicated outreach event in Gloucester. Overseas missionary work progressed as representatives travelled to Africa to support church fellowships and expansion in Ghana and Kenya. Towards the end of the month, Nottingham hosted a week-long crusade targeting local and international communities.

In August we officially opened the memorial garden and dedicated an engraved archway, plaque, and bench in honor of the late Pastor and Sister Pinnock, alongside plans to place framed photographs in the Beckenham library honoring late elders. We held our annual whole-church fun day at Beckenham Place Park. The youth engaged in a full summer schedule of activities, including visits to Horniman Museum, Tooting, paint balling, swimming, baking, and arts and crafts.

In September we celebrated a Thanksgiving and Super Sabbath. The Daughters of Zion hosted their annual Sisters' Online Conference with international participants. Nottingham held an Open Sabbath and an "Invite a Friend to Church" day. Local church organization was further advanced by setting up a new Brothers' group to strengthen men's ministry, and the Ofsted-approved nursery facility at Beckenham prepared for its official operational launch.

In October we marked Friends and Family Day and hosted a Sisters and Young People Quiz. The Beckenham Chorale and friends presented a special concert, and the Greenwich assembly celebrated its Annual Church Anniversary. The Prayerline launched a 40-day and

40-night period of prayer and fasting centered on the Book of Revelation. Overseas outreach continued with a church trip and evangelism initiative to Paris, France.

In November the women’s ministry organized a Sisters' Night in Prayer alongside a specialized Table Talk session.

Development, Activities and Achievements *(cont'd)*

In December we held a Praise Sabbath in Nottingham and an All Praise Day. The year concluded with a three-day in-church fast in Nottingham and a final Sisters' Night of Prayer heading into the new year.

Looking Ahead

Looking ahead to 2025–2026, we remain deeply excited about our future as the church continues to grow both here in the UK and overseas. There has been a rise in calls for support and requests for future cooperation from various region across the world, plans are underway to undertake further missionary journeys over the coming year to other sections across Africa, including not limited to Burundi, Tanzania and Ghana . As our congregation expands, we are continually blessed with individuals equipped with unique talents and skills that add significant value to the work of God's kingdom. We remain committed to good stewardship and faithful management of the resources and ministry entrusted to us here on earth.

CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO

YEAR ENDED 31ST DECEMBER 2025

TRUSTEES REPORT *(Cont'd)*

Review of Financial Activities

Total receipts on unrestricted funds were £130,998, up from £75,700 in the prior year, which was a 73% increase year on year. Tithes & Offerings of £91k and rents of £30k mad up the bulk of this.

£85,563 was spent to provide the Christian ministry from Beckenham Church. 9% in the year largely provides the stipends and expenses for the pastor, compared to 6% prior year. £14,523 was expended on wages, 17% of total expenses. These covered administration, cleaning and accountancy. Church running, maintenance and equipment costs made up 52% of expenses, totalling £44,676. The remaining expenses were made up of motor vehicle & travel £11,103 (13%) and admin costs £7,935 (9%).

The net result for the year was and operating surplus of £45, an improvement for £48k.

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 2025

STATEMENT OF TRUSTEES RESPONSIBILITIES

Law applicable to Charites 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 2025

INDEPENDENT EXAMINERS REPORT

I report on the accounts of the trust for the year ended 31 December 2025, 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 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	**Total Funds 2025 £**	**Last Year 2024 £**
Income and Expenditure					
Incoming Resources					
Tithes & Offering		91,446	0	**91,446**	**61,271**
Contributions & Donations		9,023	0	**9,023**	**1,193**
Other Income		30,529	0	**30,529**	**13,236**
Total Incoming Resources	2	130,998	0	**130,998**	**75,700**
Resources Expended					
Direct Charitable Payments		7,326	0	7,326	**4,563**
Management and Administration		78,237	0	78,237	**73,417**
Total Resources Expended	3	85,563	0	**85,563**	**77,980**
Net Incoming/(Outgoing) Resources for the Year		45,435	0	**45,435**	**(2,280)**
Net Movement in Funds		45,435	0	**45,435**	**(2,280)**
Balances brought forward as at 1st January		12,333	0	**12,333**	**14,613**
Balance carried forward as at 31st December		57,768	0	**57,768**	**12,333**

CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO

BALANCE SHEET

AS AT 31ST DECEMBER 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	**Total Funds 2025 £**	**Last Year 2024 £**
Fixed Assets					
Computer Equipments		2,300	0	**2,300**	**2,300**
Current Assets					
Debtors	4	56,599	0	**56,599**	**32,386**
Bank		0	0	**0**	**0**
		56,599	0	**56,599**	**32,386**
Current Liabilities					
Creditors	5	1,131	0	**1,131**	**22,353**
Total Assets less Liabilities		55,468	0	**55,468**	**10,033**
Net Assets		**57,768**	**0**	**57,768**	**12,333**
Funds of the Charity					
Unrestricted Funds		57,768		**57,768**	**12,333**
Restricted			0	**0**	**0**
Total Charity Funds		57,768	**0**	**57,768**	**12,333**

CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST DECEMBER 2025

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 (7thd 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 (7thd 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 £30k. 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 £7k (prior year £5k).
b) Administration costs such as admin wages, accountancy fees, general expenses, total £15k (prior year £18k).
c) Motor vehicle and travel totals £11k (prior year £6k).
d) Property repairs, cleaning, rates & utilities totals £45k (prior year £49k)
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 2025

4. Debtors

	2025	2024
	£	£
Funds held by church	38,059	13,846
Accrued Income	3,940	3,940
Suspense - loan & parking lot	14,600	14,600
	56,599	32,386

5. Creditors

	2025	2024
Nottingham Church	1,131	22,353
	0	0
	1,131	22,353

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.

CHURCH OF GOD (7TH DAY) SABBATH-KEEPING CIO

TRIAL BALANCE

AS AT 31ST DECEMBER 2025

This schedule does not form part of the statutory accounts

	Dr £	Cr £
Computer Equipment	2,300	
Computer Equipment Depreciation		0
Debtors - Church	38,059	
Debtors - Other	3,940	
Cash at bank and in hand	0	
Creditors - Other	14,600	
Directors' Loan Account		1,131
Charity Funds		12,333
Tithe		72,175
Sabbath School Offering		0
General Offering		19,246
Missionary Offering		0
Sunday Night Offering		0
Women's Dept Offering		25
Rental Income		30,160
Benevolence		0
Concert Receipts		723
Contributions to Expenses		1,269
Donations Received		7,031
Other Revenue		0
Interest Income		369
Direct Wages	4,000	
Direct Expenses	1,320	
Quarterlies	2,006	
Audit & Accountancy fees	1,167	
Cleaning & Cleaning Supplies	951	
Bank Fees	191	
Cleaner Wages	9,756	
Donations	5,925	
Flowers	1,560	
Entertainment	250	
Postage, Freight & Courier	195	
General Expenses	14,103	
Insurance	4,069	
Legal & Professional Expenses	219	
Light, Power, Heating, Water	15,024	
Motor Vehicle Expenses	4,099	
Printing & Stationery	564	
IT Software and Consumables	1,196	
Rates	0	
Repairs & Maintenance	3,826	
Admin Wages & Salaries	3,600	
Equipment Expensed	1,595	
Subscriptions	2,077	
Telephone & Internet	866	
Travel - National	368	
Travel - International	6,636	
	144,462	144,462